

**492nd meeting of the Accounts Commission for Scotland**

**Thursday 8 September 2022, 9.30am**

**by video conference, in the offices of Audit Scotland, 102 West Port, Edinburgh  
and via public livestream**

**Agenda**

1. **Apologies for absence**

2. **Declaration of connections**

3. **Order of business**

The Chair seeks approval of business, including proposing taking items 12 to 17 in private (\* see note).

**Business requiring decisions in public**

4. **Minutes of meeting of 11 August 2022**

5. **Minutes of meetings of Commission committees of 25 August 2022**

Report by the Secretary.

6. **Best Value Assurance Report: Comhairle nan Eilean Siar**

Report by the Secretary.

7. **Strategy and work programme: work programme update**

Report by the Executive Director of Performance Audit and Best Value.

**Business for information in public**

8. **Secretary's update report**

Report by the Secretary.

9. **Chair's update report**

Report by the Chair.

10. **Interim Controller of Audit's update report**

Report by the Interim Controller of Audit.

**Any other public business**

11. **Any other public business**

The Chair will advise if there is any other public business to be considered by the Commission.

**Business requiring decisions in private**

12. **Best Value Assurance Report: Comhairle nan Eilean Siar**

The Commission will consider the actions it wishes to take on item 6.

**13. Local government financial bulletin 2021/22 and local government overview 2023: scope**

Report by the Executive Director of Performance Audit and Best Value.

**14. Planning guidance: 2022/23 annual audits**

Report by the Secretary.

**15. Strategic Scrutiny Group update – purpose and direction**

Report by the Secretary to the Strategic Scrutiny Group.

**16. Audit appointment changes: 2021/22 audits**

Report by the Director, Audit Quality and Appointments.

**Any other private business**

**17. Any other private business**

The Chair will advise if there is any other business to be considered by the Commission in private.

\* It is proposed that items 12 to 17 be considered in private because:

- Item 12 requires the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Item 13 requires the Commission to discuss the scope of publications which may require consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 14 requires the Commission to consider draft planning guidance in advance of its publication, which may require consideration of confidential policy matters.
- Item 15 requires the Commission to consider confidential policy matters.
- Item 16 requires the Commission to consider matters in relation to the appointment of auditors, which may require consideration of confidential contractual matters.
- Item 17 may be required if there are any confidential matters that require to be discussed out with the public domain. The Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: SECRETARY TO THE COMMISSION**

**MINUTES OF PREVIOUS MEETING**

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### **Introduction**

1. This paper presents for the Commission's approval the draft minutes of the previous meeting of the Commission along with a summary of matters arising from those minutes.

### **Minutes**

2. The Commission agreed at its April meeting that matters arising from previous minutes be set out in a written report.
3. The minute of the previous meeting is in **Appendix 1**. A summary of matters arising is in **Appendix 2**.
4. Members should note that the action tracker – available on the member SharePoint site and also provided to members on a monthly basis – provides updates on progress from previous meetings.

### **Conclusion**

5. The Commission is asked to:
  - a) Approve the attached draft minute of its previous meeting.
  - b) Note the summary of the matters arising, as well as any other updates provided at today's meeting.

**Paul Reilly**  
**Secretary to the Commission**  
**29 August 2022**

## APPENDIX 1

Minutes of the 491st meeting of the Accounts Commission held via 'hybrid' (in-person and online) meeting, in the offices of Audit Scotland at 102 West Port, Edinburgh and online on Thursday 11 August 2022 at 9.30am.

PRESENT: William Moyes (Chair)  
Andrew Burns  
Andrew Cowie  
\* Sophie Flemig (items 1 to 16)  
Sheila Gunn  
Christine Lester  
Tim McKay  
Stephen Moore  
\* Sharon O'Connor (items 1 to 15)  
Geraldine Wooley  
\* Online attendance

IN ATTENDANCE: Paul Reilly, Secretary to the Accounts Commission  
Antony Clark, Executive Director of Performance Audit and Best Value (PABV) and Interim Controller of Audit  
Elaine Boyd, Director of Audit Quality and Appointments (AQA) (items 18 and 19)  
Fiona Brannigan, Senior Manager, PABV (item 15)  
Anne Cairns, Benefits Manager, PABV (item 13)  
Carol Calder, Interim Audit Director, PABV (item 16)  
Maria D'Aria, Audit Officer, PABV (items 5 and 12)  
Lynsey Davies, Senior Auditor, PABV (items 5 and 12)  
Simon Ebbett, Communications Manager (item 7)  
Corrinne Forsyth, Senior Auditor, PABV (item 14)  
John Gilchrist, Manager, AQA (item 18)  
Pat Kenny, Associate Partner, Deloitte (items 5 and 12)  
Mark MacPherson, Senior Manager, PABV (items 5 and 12)  
Joanna Mansell, Communications Adviser (item 15)  
Zoe McGuire, Audit Manager, PABV (items 5 and 12)  
Carolyn McLeod, Audit Director, PABV (items 14 and 15)  
Tricia Meldrum, Senior Manager, PABV (item 14)  
Richard Robinson, Senior Manager, PABV (item 6)  
Rebecca Seidel, Senior Manager, PABV (item 15)  
Kathrine Sibbald, Senior Manager, PABV (item 19)  
Owen Smith, Senior Manager, AQA (item 18)  
Martin Walker, Acting Director, Corporate Services Group (item 20)  
Karlyn Watt, Senior Manager, Deloitte (items 5 and 12)

<u>Item</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declaration of connections
3.	Order of business
4.	Minutes of meeting of 9 June 2022
5.	Best Value Assurance Report: Shetland Islands Council
6.	Resource Spending Review and Medium-Term Financial Strategy – Commission briefing
7.	Accounts Commission Communication and Engagement Strategy
8.	Secretary's update report
9.	Chair's update report
10.	Interim Controller of Audit's update report
11.	Any other public business
12.	Best Value Assurance Report: Shetland Islands Council (in private)
13.	Draft Audit Scotland report on the National Fraud Initiative in Scotland 2020/21 (in private)
14.	Draft briefing: Tackling child poverty (in private)
15.	Draft briefing: Scotland's councils' approach to addressing climate change (in private)
16.	Accounts Commission symposium proposal (in private)
17.	Best Value update (in private)
18.	Audit quality: specification of external quality assurance (in private)
19.	New audit appointments – lessons learned (in private)
20.	Audit Scotland update (in private)
21.	Any other private business (in private)

1. Apologies for absence

It was noted that no apologies for absence had been received.

2. Declaration of connections

There were no connections declared.

3. Order of business

It was agreed that the following items be considered in private:

- Item 12 required the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Items 13, 14 and 15 proposed draft publications for the Commission to consider in private before publishing.
- Item 16 required the Commission to consider confidential policy, business and commercial matters.
- Items 17 and 19 required the Commission to consider matters in relation to Best Value and the new audit appointments process, which may require consideration of confidential commercial and contractual matters.
- Item 18 required the Commission to consider confidential policy matters.
- Item 20 required the Commission to consider confidential policy matters and data which belongs to Audit Scotland and is not in the public domain.

The Chair advised that there was no business for item 21.

4. Minutes of meeting of 9 June 2022

The Commission considered a report by the Secretary presenting the minutes of the meeting of 9 June 2022, including a summary of business arising from those minutes.

The Commission:

- Approved the minutes as a correct record.
- Noted the summary of the matters arising.

5. Best Value Assurance Report: Shetland Islands Council

The Commission considered a report by the Secretary presenting the Interim Controller of Audit's Best Value Assurance Report on Shetland Islands Council.

Commission members raised several questions and points of clarification from the Interim Controller of Audit and his team on his report in the following areas:

- Reporting in the annual audit (raised by William Moyes and Tim McKay)
- Council spending (Tim McKay)
- Procurement (Tim McKay)
- Strategic planning (Andrew Burns)
- Housing (Sheila Gunn)

- Officer skills and capacity in relation to improvement (Geraldine Wooley)
- Service redesign (Sophie Flemig)
- Engagement with young people (Sophie Flemig)
- Political leadership (Andrew Cowie)
- Workforce planning (Andrew Cowie)
- Community and service user engagement (Sharon O'Connor)
- Climate change (Sharon O'Connor)
- Financial management (Stephen Moore)
- Health and social care (Stephen Moore)
- Equalities (Christine Lester).

Following discussion, the Commission agreed to consider in private how to proceed.

#### 6. Resource Spending Review and Medium-Term Financial Strategy –Commission briefing

The Commission considered a report by the Executive Director of PABV and Interim Controller of Audit providing an update on the contents and implications of the Resource Spending Review and the latest Medium-Term Financial Strategy, highlighting some of the key implications for local government finances.

Following discussion, the Commission:

- Noted the report and briefing.
- Agreed that further information be provided on local government employee costs.

*Action: Executive Director of PABV  
and Interim Controller of Audit*

- Noted advice from the Secretary that he would consider with the Chair and Executive Director of PABV how the Commission review its work programme to reflect the strategic risks to local government arising from the Resource Spending Review and Medium-Term Financial Strategy.

*Action: Secretary*

#### 7. Accounts Commission Communication and Engagement Strategy

The Commission considered a report by the Audit Scotland Communications Manager proposing an Accounts Commission Communications and Engagement Strategy 2022-26.

Following discussion, the Commission:

- Approved the strategy, priorities and work plan, subject to:
  - The strategy reflecting a higher profile for the third and voluntary sector (point raised by Stephen Moore and Sophie Flemig)
  - Further refining of the targets applied to the strategy's objectives (Andrew Cowie)
  - The workplan being clearer on responsibilities for delivering actions (Andrew Cowie)

- The strategy being clearer about the Commission's Alliance (and thus collaboration) with the Improvement Service (Andrew Cowie)
- References in the strategy and workplan to the Commission meeting remotely to be presented in terms of encouraging geographic inclusion (Andrew Cowie)
- The strategy having more information on the role of the Commission and its relationship with stakeholders (Sophie Flemig)
- The strategy giving more prominence to innovative use of social media (Sophie Flemig).

*Action: Communications Manager and Secretary*

- Agreed that reporting of progress against the strategy include effectiveness against resource provision for different activities (Sophie Flemig and Tim McKay).

*Action: Communications Manager and Secretary*

- Agreed the importance of higher priority being given to the public as a stakeholder of the Commission (Sheila Gunn and Christine Lester).

*Action: Communications Manager and Secretary*

- That further information be provided on how the Commission will gauge stakeholder views and awareness of the Commission (Christine Lester).

*Action: Communications Manager and Secretary*

## 8. Secretary's update report

The Commission considered a report by the Secretary providing an update on significant recent activity relating to local government and issues of relevance or interest across the wider public sector.

The Commission noted advice from the Secretary that, in line with the approach agreed with Commission members, members had been given the opportunity to provide queries on the Secretary's report in advance of the meeting, a response to which he would circulate to members.

Following discussion, the Commission:

- Agreed in relation to paragraph 104 of the report that the Secretary share with members for comment the draft response to the call for views by the Scottish Parliament's Health, Social Care and Sport Committee on the Bill for the establishment of a National Care Service.

*Action: Secretary*

- Noted in relation to paragraph 12 of the report advice from Tim McKay on the joint webinar with the Improvement Service for councillors on 3 August considering the Commission's Annual Local Government overview report 2022.

- Agree that it respond to the consultations and calls for views highlighted at paragraphs 26, 40, 45, 58, 103, 104 and 118 of the report.

*Action: Secretary*

- Agree that it do not respond to the consultations highlighted at paragraphs 54 and 119 of the report.

*Action: Secretary*

- Agree that it do not respond to the consultation highlighted at paragraph 31 of the report, but to note that Audit Scotland will respond, which the Secretary would share with the Commission.

*Action: Secretary*



- Noted advice from the Secretary that he was discussing with Audit Scotland how the Commission ensures a proportionate approach to engaging in consultation exercises.

*Action: Secretary*

- Noted the report.

9. Chair's update report

The Commission considered and noted a report by the Chair providing an update on recent and upcoming activity.

10. Interim Controller of Audit's update report

The Commission considered and noted a report by the Interim Controller of Audit providing an update on recent and upcoming activity.

11. Any other public business

The Chair, having advised that there was no business for this item, closed the public part of the meeting.

The livestream of the meeting was stopped at this point.

12. Best Value Assurance Report: Shetland Islands Council (in private)

The Commission discussed how to proceed in relation to the Interim Controller of Audit's Best Value Assurance Report on Shetland Islands Council.

Following discussion, the Commission agreed:

- To make findings to be published on 25 August 2022.
- That the Interim Controller of Audit provide further information on the reporting of progress by the Council against its Best Value duty in the annual audit.

*Action: Secretary*

*Action: Interim Controller of Audit*

13. Draft Audit Scotland report on the National Fraud Initiative in Scotland 2020/21 (in private)

The Commission considered a report by the Executive Director of PABV providing information about Audit Scotland's draft report on the 2020/21 National Fraud Initiative exercise.

Following discussion, the Commission:

- Commended Audit Scotland on the quality of the report.
- Commended local authorities for their participation in the exercise.
- Noted the report.
- Noted the planned publication arrangements.
- Agreed to promote the messages in the report to local authorities.

*Action: Secretary and Audit Scotland Communications Manager*

- Noted advice from the Secretary that he would report further on the respective responsibilities of the Commission and Audit Scotland in relation to the NFI, as part of the ongoing review of the Partnership Working Framework between the Commission, the Auditor General and Audit Scotland.

*Action: Secretary*

14. Draft briefing: Tackling child poverty (in private)

The Commission considered a report by the Executive Director of PABV proposing a draft joint Commission and Auditor General briefing paper on tackling child poverty and proposing arrangements for finalising, publishing and promoting the briefing paper.

Following discussion, the Commission:

- Approved the draft briefing, subject to the drafting team addressing in conjunction with the sponsors, Andrew Burns and Sophie Flemig, points raised in discussion.
- Agreed that the sponsors approve final amendments to the briefing and signing it off on behalf of the Commission prior to publication.
- Agreed the arrangements for publication and the proposed approach for promoting the report.

*Actions: Executive Director of PABV*

15. Draft briefing: Scotland's councils' approach to addressing climate change (in private)

The Commission considered a report by the Executive Director of PABV proposing a draft briefing paper on local government's approach to addressing climate change and proposing arrangements for finalising, publishing and promoting the briefing paper.

Following discussion, the Commission:

- Approved the draft briefing.
- Agreed that the sponsors approve final amendments to the briefing and signing it off on behalf of the Commission prior to publication.

*Actions: Executive Director of PABV*

- Agreed the proposals for promoting the report as set out in the promotion plan, subject to including some joint promotion activity of this briefing alongside that on tackling child poverty.

*Actions: Executive Director of PABV  
and Communications Manager*

16. Accounts Commission symposium proposal (in private)

The Commission considered a joint report by the Executive Director of PABV and the Secretary proposing a Commission-led symposium with key strategic stakeholders on the theme 'Opportunities and Challenges for Scottish Local Government'.

Following discussion, the Commission:

- Agreed the proposal for a strategic stakeholder engagement event on 'Opportunities and Challenges for Scottish Local Government' and the potential timing of the event.

*Action: Secretary, Executive Director of PABV  
and Communications Manager*

- Noted its desire to participate in more local government, audit and public policy events, to be taken forward as part of its Communications and Engagement Strategy.

*Action: Secretary and Communications Manager*

#### 17. Best Value update (in private)

The Commission considered a report by the Secretary providing an update on Best Value matters, namely the work of the Best Value Working Group (BVWG) and proposals for the scheduling of Controller of Audit reports.

Following discussion, the Commission:

- Noted the latest conclusions of the BVWG.
- Agreed that the following councils be included in statutory reporting by the Controller of Audit in the first year of the new approach to auditing Best Value, for inclusion in the 2022/23 planning guidance: Clackmannanshire, Dumfries and Galloway, Dundee City, Falkirk, Moray, Orkney Islands, South Ayrshire and West Dunbartonshire councils.
- Noted the indicative programme for the following three years.

*Action: Executive Director of PABV*

#### 18. Audit quality: specification of external quality assurance (in private)

The Commission considered a report by the Director of Audit Quality and Appointments proposing a draft specification to be used to procure a new contract for an external provider of audit quality assurance.

During discussion, the Commission:

- Noted advice from the Director, in response to a query from Tim McKay, that a contract will cover reporting on the quality of work for the annual integrated audit, performance audits and briefing papers.
- Noted advice from the Director, in response to a query from Tim McKay, that the contract will include external assurance on the robustness of improvement actions taken by audit providers in responding to quality assessments in assurance reporting.
- Noted its desire for external assurance to include prominence to identifying and reporting good practice (point raised by Andrew Cowie).

*Action: Director of Audit Quality and Appointments*

- Noted advice from the Director, in response to a query from Christine Lester, on options open to the Commission in responding to the outcome of the proposed tendering exercise.

Following discussion, the Commission approved the draft specification.

*Action: Director of Audit Quality and Appointments*

#### 19. New audit appointments – lessons learned (in private)

The Commission considered a report by the Director of Audit Quality and Appointments seeking the Commission's perspective on the project which put in place the latest round of new audit appointments, and on areas for improvement.

Following discussion, the Commission:

- Endorsed the recommendations in the report, subject to these reflecting the conclusions reached in discussion.

*Actions: Director of Audit Quality and Appointments*

- Noted advice from the Secretary of the importance of this work to the ongoing review of the Partnership Working Framework between the Commission, Auditor General and Audit Scotland.

*Action: Secretary*

#### 20. Audit Scotland update (in private)

The Commission considered and noted a presentation by the Acting Director of Corporate Services providing an update on the ongoing strategic business of Audit Scotland, particularly in relation to the progress of its Strategic Improvement Programme.

During discussion, the Commission noted that links existed between the Audit Scotland Strategic Improvement Programme and the ongoing review of the Partnership Working Framework between the Commission, Auditor General and Audit Scotland:

Following discussion, the Commission noted the update.

#### 21. Any other private business

The Chair, having advised that there was no business for this item, closed the meeting.

#### Close of meeting

The meeting closed at 3.20pm.

**Matters Arising – 11 August 2022 Commission Meeting**

Action	Action by	Update
<p><b>6. Resource Spending Review and Medium-Term Financial Strategy –Commission briefing</b></p>		
<p>Agreed that further information be provided on local government employee costs.</p>	<p>Executive Director of PABV and Interim Controller of Audit</p>	<p>The most recent employment costs data is included within the Scottish Government’s <a href="#">Scottish Local Government Finance Statistics 2020-21</a> publication (page 14).</p> <p>This states:</p> <p><i>“In 2020-21, employee costs were the largest element of gross service expenditure, accounting for £8,19m. These costs relate to salaries and wages, national insurance and superannuation contributions, cash allowances paid to employees, redundancy and severance payments and any other costs relating to employees. Employee costs in 2020-21 have decreased by 0.8 per cent, or £68 million, from 2019-20, however this is due to the 2019-20 employee costs figure including a one[1]off equal pay settlement of £463m for Glasgow City Council. Employee costs have increased by 22.0 per cent, or £1,478m, over the last five years.”</i></p> <p>I understand that the scope of the Local Government Overview will be discussed in September, where pay and financial sustainability could be considered further. In the meantime, I hope this is helpful in giving a sense of scale to local government pay costs.</p>
<p>Noted advice from the Secretary that he would consider with the Chair and Executive Director of PABV how the Commission review its work programme to reflect the strategic risks to local government arising from the Resource Spending Review and Medium-Term Financial Strategy.</p>	<p>Secretary</p>	<p>The paper on today’s agenda on the work programme proposes an annual review of the work programme.</p> <p>There will also be an opportunity for discussion in this regard at the Mid-year Strategy Seminar on 21 September.</p>

Action	Action by	Update
<b>7. Accounts Commission Communication and Engagement Strategy</b>		
<p>Approved the strategy, priorities and work plan, subject to:</p> <ul style="list-style-type: none"> <li>• The strategy reflecting a higher profile for the third and voluntary sector (point raised by Stephen Moore and Sophie Flemig)</li> <li>• Further refining of the targets applied to the strategy's objectives (Andrew Cowie)</li> <li>• The workplan being clearer on responsibilities for delivering actions (Andrew Cowie)</li> <li>• The strategy being clearer about the Commission's Alliance (and thus collaboration) with the Improvement Service (Andrew Cowie)</li> <li>• References in the strategy and workplan to the Commission meeting remotely to be presented in terms of encouraging geographic inclusion (Andrew Cowie)</li> <li>• The strategy having more information on the role of the Commission and its relationship with stakeholders (Sophie Flemig)</li> <li>• The strategy giving more prominence to innovative use of social media (Sophie Flemig).</li> </ul>	<p>Communications Manager and Secretary</p>	<p>These are now being reflected in a further draft of the plan which will be shared with members for information in due course..</p>
<p>Agreed that reporting of progress against the strategy include effectiveness against resource provision for different activities (Sophie Flemig and Tim McKay).</p>	<p>Communications Manager and Secretary</p>	<p>The Strategy commits to reporting progress on an annual basis.</p>
<p>Agreed the importance of higher priority being given to the public as a stakeholder of the Commission (Sheila Gunn and Christine Lester).</p>	<p>Communications Manager and Secretary</p>	<p>The paper considered by the Commission gives a higher priority to the public. This is reflected in the planned activities in the workplan also agreed by the Commission.</p>

Action	Action by	Update
That further information be provided on how the Commission will gauge stakeholder views and awareness of the Commission (Christine Lester).	Communications Manager and Secretary	A brief is being drawn up to secure an external provider of such data and information.
<b>8. Secretary's update report</b>		
Agreed in relation to paragraph 104 of the report that the Secretary share with members for comment the draft response to the call for views by the Scottish Parliament's Health, Social Care and Sport Committee on the Bill for the establishment of a National Care Service.	Secretary	Action complete. Draft shared with members on 15 August.
Agree that it respond to the consultations and calls for views highlighted at paragraphs 26, 40, 45, 58, 103, 104 and 118 of the report.	Secretary	These responses will be submitted and shared with members. Please note that in relation to paragraph 58 (Scottish Government consultation on the current inspection arrangements for early learning and childcare and school-aged childcare), it has been agreed with the team not to respond, as the consultation is pitched at an operational level and primarily at service providers.
Agreed that it do not respond to the consultations highlighted at paragraphs 54 and 119 of the report.	Secretary	Noted for our records.
Agreed that it do not respond to the consultation highlighted at paragraph 31 of the report, but to note that Audit Scotland will respond, which the Secretary would share with the Commission.	Secretary	Submission deadline is 23 September, so will be shared with members once submitted.
Noted advice from the Secretary that he was discussing with Audit Scotland how the Commission ensures a proportionate approach to engaging in consultation exercises.	Secretary	Discussions ongoing.
<b>12. Best Value Assurance Report: Shetland Islands Council (in private)</b>		
To make findings to be published on 25 August 2022.	Secretary	Action complete. Findings published on 25 August.

Action	Action by	Update
That the Interim Controller of Audit provide further information on the reporting of progress by the Council against its Best Value duty in the annual audit.	Interim Controller of Audit	In progress.
<b>13. Draft Audit Scotland report on the National Fraud Initiative in Scotland 2020/21 (in private)</b>		
Agreed to promote the messages in the report to local authorities.	Secretary and Audit Scotland Communications Manager	In progress.
Noted advice from the Secretary that he would report further on the respective responsibilities of the Commission and Audit Scotland in relation to the NFI, as part of the ongoing review of the Partnership Working Framework between the Commission, the Auditor General and Audit Scotland.	Secretary	In progress.
<b>14. Draft briefing: Tackling child poverty (in private)</b>		
<p>Approved the draft briefing, subject to the drafting team addressing in conjunction with the sponsors, Andrew Burns and Sophie Flemig, points raised in discussion.</p> <ul style="list-style-type: none"> <li>• Agreed that the sponsors approve final amendments to the briefing and signing it off on behalf of the Commission prior to publication.</li> <li>• Agreed the arrangements for publication and the proposed approach for promoting the report.</li> </ul>	Executive Director of PABV	Action complete. Actioned by audit team and sponsors.
<b>15. Draft briefing: Scotland's councils' approach to addressing climate change (in private)</b>		
Agreed that the sponsors approve final amendments to the briefing and signing it off on behalf of the Commission prior to publication.	Executive Director of PABV	Action complete. Actioned by audit team and sponsors.



Action	Action by	Update
Agreed the proposals for promoting the report as set out in the promotion plan, subject to including some joint promotion activity of this briefing alongside that on tackling child poverty.	Executive Director of PABV and Communications Manager	In train. These promotion activities will take place following publication of the briefing.
<b>16. Accounts Commission symposium proposal (in private)</b>		
Agreed the proposal for a strategic stakeholder engagement event on 'Opportunities and Challenges for Scottish Local Government' and the potential timing of the event.	Secretary, Executive Director of PABV and Communications Manager	In progress. Further discussions with stakeholders on the scheduling of the event and a brief being prepared for external assistance.
Noted its desire to participate in more local government, audit and public policy events, to be taken forward as part of its Communications and Engagement Strategy.	Secretary and Communications Manager	In progress. A more effective process is needed to ensure we optimise how we identify such opportunities.
<b>17. Best Value update (in private)</b>		
Agreed that the following councils be included in statutory reporting by the Controller of Audit in the first year of the new approach to auditing Best Value, for inclusion in the 2022/23 planning guidance: Clackmannanshire, Dumfries and Galloway, Dundee City, Falkirk, Moray, Orkney Islands, South Ayrshire and West Dunbartonshire councils.	Executive Director of PABV	Action complete. Information provided to Paul O'Brien (Senior Manager, Professional Support) for inclusion in 2022/23 annual audit planning guidance.
<b>18. Audit quality: specification of external quality assurance (in private)</b>		
Noted its desire for external assurance to include prominence to identifying and reporting good practice (point raised by Andrew Cowie).	Director of Audit Quality and Appointments	External assurance reports prepared by next regulator will be asked to include good practice examples where these are identified. These will be communicated in the annual audit quality reports prepared by AQA.
Following discussion, the Commission approved the draft specification.	Director of Audit Quality and Appointments	Noted. Further reports to the Commission as agreed.

Action	Action by	Update
<b>19. New audit appointments – lessons learned (in private)</b>		
Endorsed the recommendations in the report, subject to these reflecting the conclusions reached in discussion.	Director of Audit Quality and Appointments	Conclusions and comments from Commission members have been encompassed and a copy of the report sent to the Commission Secretary.
Noted advice from the Secretary of the importance of this work to the ongoing review of the Partnership Working Framework between the Commission, Auditor General and Audit Scotland.	Secretary	In progress. This matter features in the review plan.

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: SECRETARY TO THE COMMISSION**

**MINUTES OF MEETINGS OF COMMISSION COMMITTEES OF 25 AUGUST 2022**

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### **Introduction**

1. This paper presents for the Commission's approval the draft minutes of the meetings of the Commission's two committees on 25 August 2022.
2. The Commission is also asked to consider approving the recommendations made by both committees to the Commission, as detailed below.

### **Minutes**

3. The minutes attached are as follows:
  - Financial Audit and Assurance Committee (FAAC) Appendix 1
  - Performance Audit Committee (PAC) Appendix 2
4. The Commission is asked to approve these minutes and consider any matters arising.

### **Recommendations**

5. In approving the minutes of the committees, the Commission is deemed to be endorsing the decisions reached by the committees, subject to approving any specific recommendations.

#### ***Financial Audit and Assurance Committee***

6. The FAAC agreed to make the following specific recommendation to the Commission (in relation to item 4):
  - That workforce planning in Scottish local government be considered for inclusion in the work programme.

#### ***Performance Audit Committee***

7. The PAC agreed to make the following specific recommendations to the Commission (all in relation to item 4):
  - That future audit and audit reporting work in relation to social care ensure:
    - That promotion of work include being directed at legislators and policymakers
    - That service user focus and involvement be given high priority.
  - That opportunities to articulate and promote the Commission's position on social care be maximised.
  - That it seek opportunities to engage with the Scottish Parliament's Health and Sport Committee Committee (and other Parliamentary committees as appropriate) on the National Care Service Bill.

## **Conclusion**

8. The Commission is asked to:
  - a) Approve the attached minutes and consider any matters arising.
  - b) Agree the committee recommendations in paragraphs 6 and 7.
  - c) Note any other updates provided at today's meeting.

**Paul Reilly**  
**Secretary to the Commission**  
**31 August 2022**

**MINUTES OF MEETING OF FINANCIAL AUDIT AND ASSURANCE COMMITTEE  
OF 25 AUGUST 2022**

Minutes of meeting of the Financial Audit and Assurance Committee of the Accounts  
Commission held via online meeting on Thursday 25 August 2022 at 9.15am.

PRESENT: Tim McKay (Chair)  
Andrew Cowie  
William Moyes  
Sharon O'Connor  
Geraldine Wooley

OTHER COMMISSION  
MEMBERS IN ATTENDANCE: Christine Lester

IN ATTENDANCE: Paul Reilly, Secretary to the Accounts Commission  
Antony Clark, Interim Controller of Audit  
John Cornett, Executive Director, Audit Services Group  
(ASG) (item 4)  
Brian Howarth, Audit Director, ASG (item 4)  
Anne MacDonald, Senior Audit Manager, ASG (item 4)  
Paul O'Brien, Senior Manager, Professional Support (item  
5)

Item No   Subject

1. Apologies for absence
2. Declarations of connection or conflict
3. Minutes of meeting of 26 May 2022
4. Current audit issues in councils
5. Accounting and auditing developments
6. Any other business

1. Apologies for absence

It was noted that no apologies for absence had been received.

2. Declarations of connection or conflict

No declarations of connection or conflict were made.

3. Minutes of meeting of 26 May 2022

The minutes of the meeting of 26 May 2022 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

Arising therefrom, the Committee:

- In relation to item 3, noted advice from the Secretary that the revised regular risk assessment paper would be part of the agenda of the next meeting.
- In relation to item 5, noted advice from the Secretary, in response to a query from Tim McKay, that the outcomes of investigations by the Scottish Public Sector Ombudsman (SPSO) on East Dunbartonshire Council will be reported as part of his regular report to the Committee on SPSO matters at its next meeting.

*Action: Secretary*

4. Current audit issues in councils

The Committee considered a report by the Interim Controller of Audit providing a summary of emerging issues and recurring themes across local authorities in Scotland.

During discussion, the Committee:

- Agreed that a paper be submitted on how other scrutiny body assessments are used in Commission reporting.

*Action: Interim Controller of Audit & Secretary*

- Agreed, following a point made by Geraldine Wooley, that the Interim Controller report at the next meeting on any audit implications of the appointment by Dundee and Angus College, Angus Council, Dundee City Council and Perth College of a period dignity officer.

*Action: Interim Controller of Audit*

- Agreed, following a point made by Geraldine Wooley, to recommend to the Commission that workforce planning in Scottish local government be considered for inclusion in the work programme.

*Action: Executive Director of Performance Audit and Best Value*

- Agreed, following a query by Tim McKay, that the Committee be kept updated on progress by Fife Council in relation to year end bank reconciliation procedures.

*Action: Interim Controller of Audit*

Following discussion, the Committee:

- Noted the report, taking assurance that the auditors' responses to matters detailed therein recognised the scope of the risk identified and reflected appropriately the impact on planned audit work.
- Agreed in particular not to recommend to the Commission to require the Interim

Controller of Audit on any matters arising.

5. Accounting and auditing developments

The Committee considered a report by the Executive Director of Innovation and Quality informing members of accounting and auditing developments.

During discussion, the Committee:

- Agreed, following a query from Tim McKay, that it be kept updated on proposed revisions to the Code of Practice on Local Authority Accounting in the UK in respect of the accounting treatment of roads and other associated infrastructure assets, particularly in relation to the Commission's position on the matter and any implications for its statutory reporting responsibilities.

*Action: Executive Director of Innovation and Quality*

- Agreed to note advice from the Secretary and Senior Manager, Professional Support, that requirements on auditors in relation to reporting on sustainability and climate change would be included in the draft 2022/23 planning guidance for auditors, which the Commission will consider at its September meeting for approval.

Following discussion, the Committee noted the report.

6. Any other business

The Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting finished at 10.35am.

**MINUTES OF MEETING OF PERFORMANCE AUDIT COMMITTEE  
OF 25 AUGUST 2022**

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held via online meeting on Thursday 25 August 2022 at 11.15am.

PRESENT: Christine Lester (Chair)  
Andrew Burns  
Sophie Flemig  
Sheila Gunn  
Tim McKay  
Stephen Moore  
William Moyes

IN ATTENDANCE: Paul Reilly, Secretary to the Commission  
Antony Clark, Executive Director of Performance Audit and Best Value (PABV)  
Angela Canning, Audit Director, PABV (item 6)  
Gemma Diamond, Audit Director, PABV (items 4 and 7)  
Leigh Johnston, Senior Manager, PABV (items 4 and 6)  
Mark MacPherson, Interim Audit Director, PABV (item 5)  
Jillian Matthew, Senior Manager, PABV (item 4)  
Tricia Meldrum, Senior Manager, PABV (item 5)  
Kathrine Sibbald, Senior Manager, PABV (item 4)  
Rebecca Smallwood, Audit Manager, PABV (item 5)  
Eva Thomas-Tudo, Audit Manager, PABV (item 6)

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of connection or conflict
3.	Minutes of meeting 25 August 2022
4.	Cluster briefing: Social care reform
5.	Performance audit: scope – Early learning and childcare: progress on delivery of the 1,140 hours expansion
6.	Performance audit: scope – Adult mental health services
7.	Data gaps roundtable scope
8.	Any other business



1. Apologies for absence

It was noted that no apologies for absence had been received.

2. Declarations of connections or conflict

No declarations of connections were made.

3. Minutes of meeting of 25 August 2022

The minutes of the meeting of 25 August 2022 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

4. Policy cluster briefing: Social care reform

The Committee considered a report by the Executive Director of PABV outlining the current risks in the social care sector, updating the Committee on social care reform, in particular the National Care Service Bill, and summarising how these risks are being considered as part of the work programme

During discussion, the Committee agreed to recommend to the Commission that future audit and audit reporting work in relation to social care ensure:

- That promotion of work include being directed at legislators and policymakers (Andrew Burns)

*Action: Executive Director of PABV*

- That service user focus and involvement be given high priority (Andrew Burns and Sophie Flemig).

*Action: Executive Director of PABV*

Following discussion, the Committee:

- Agreed to recommend to the Commission that opportunities to articulate and promote the Commission's position on social care be maximised.
- Noted the current scrutiny of the National Care Service Bill by the Scottish Parliament's Health and Sport Committee.
- Accordingly, agreed to recommend to the Commission that it seek opportunities to engage with the Committee (and other Parliamentary committees as appropriate) in this regard.

*Action: Executive Director of PABV and Secretary*

- Noted the briefing.

5. Performance audit – scope - Early learning and childcare: progress on delivery of the 1,140 hours expansion

The Committee considered a report by the Executive Director of PABV proposing the scope of the performance audit, joint with the Auditor General, of progress with delivery of the early learning and childcare expansion.

During discussion, the Committee:

- Noted advice from the Executive Director in response to a query from Stephen Moore that the work programme includes a proposed audit – the fourth in the series in this policy area - that will look at the impact of the expansion on the intended outcomes in this regard.

Following discussion, the Committee:

- Approved the scope of the performance audit, subject to the audit team addressing, in conjunction with the sponsors Geraldine Wooley and Sophie Flemig, the points raised in discussion.

*Action: Executive Director of PABV*

- Agreed the planned timescale for the audit, with a draft report to the Accounts Commission for consideration in March 2023 and publication in June 2023.

#### 6. Performance audit: scope – Adult mental health services

The Committee considered a report by the Executive Director of PABV asking the Committee to ratify the scope of the performance audit, joint with the Auditor General, on adult mental health services and providing an update on progress with the audit to date.

During discussion, the Committee:

- Noted advice from the Executive Director that the proposed publication date of the performance audit was June 2023.

Following discussion, the Committee:

- Ratified the scope of performance audit, subject to the audit team addressing, in conjunction with the sponsors Christine Lester and William Moyes, the points raised in discussion.

*Action: Executive Director of PABV*

- Agreed the planned timescale for the audit, with a draft report to the Accounts Commission for consideration in April 2023 and publication in June 2023.

#### 7. Data gaps roundtable: scope

The Committee considered a report by the Executive Director of PABV providing for information the scope of a 'roundtable' initiative by Audit Scotland on exploring data gaps.

During discussion, the Committee:

- Agreed to note that Commission members interested in attending the event could liaise with the team accordingly.

Following discussion, the Committee:

- Noted the planned approach to the roundtable exploring data gaps.
- Agreed to convey to Audit Scotland a number of points raised in discussion reflecting the Commission's interest in this regard.

*Action: Executive Director of PABV*

- Agreed that the Executive Director discuss with the Secretary the status of any planned output, to ensure reflection of the Commission's strategic interest in this regard.

*Action: Executive Director of PABV*

#### 8. Any other business

The Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting closed at 12.45pm.

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: SECRETARY TO THE COMMISSION**

**BEST VALUE ASSURANCE REPORT: COMHAIRLE NAN EILEAN SIAR**

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### **Purpose**

1. The purpose of this paper is to introduce for the Commission's consideration the Controller of Audit's Best Value Assurance Report (BVAR) for Comhairle nan Eilean Siar.

### **Background**

2. A key objective of auditing Best Value is to allow the Commission to provide regular assurance to the public about how councils are performing in relation to their Best Value statutory duties. It is intended that this will be achieved by the Controller of Audit submitting a Best Value Assurance Report on each council at least once during the five-year audit appointment and by Best Value being reported in annual audit reports.
3. The attached BVAR (**Appendix 1**) is on Comhairle nan Eilean Siar. This is the first BVAR on the Comhairle and it reports on the progress made by the Comhairle since previous Best Value reporting.
4. Accounts Commission Audits of Best Value and Community Planning of Comhairle nan Eilean Siar took place in 2006 and 2011. Follow up reports on the [2011 report](#) were published in [December 2012](#) and [May 2014](#) (the findings on which are set out in **Appendices 2 to 4** respectively). Aspects of Best Value work have also been reported within the annual audit since that time.
5. We recognise the importance of the Gaelic language to the Western Isles and note that the Comhairle publishes key documents in Gaelic. Our publicity around this report is therefore available in both English and Gaelic, including a Gaelic version of the Controller's report on the Commission website as part of today's meeting papers. Also, our website supports translation into many different languages, including Gaelic. We will discuss with the Scottish Government and/or Bòrd na Gàidhlig any further good practice to make the report accessible.

### **The Controller of Audit report**

6. The BVAR is made by the Controller of Audit to the Commission under section 102(1) of the Local Government (Scotland) Act 1973 (as amended by subsequent legislation including the Local Government in Scotland Act 2003).
7. The legislation enables the Controller of Audit to make reports to the Commission with respect to:
  - the accounts of local authorities audited under the Act
  - any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public; and
  - the performance by a local authority of their statutory duties in relation to best

value and community planning.

8. A copy of the report is being sent to the Comhairle, which is obliged to supply a copy to each elected member of the Comhairle and to make additional copies available for public inspection. Once the Controller of Audit's report is sent to the Comhairle it is effectively in the public domain.
9. The report concludes with a series of recommendations made by the Controller of Audit which are to be part of the Commission's considerations.

### **Procedure**

10. The legislation provides that, on receipt of a Controller of Audit report, the Commission may do, in any order, all or any of the following, or none of them:
  - direct the Controller of Audit to carry out further investigations
  - hold a hearing
  - state its findings.
11. Findings may include recommendations and the persons to whom those recommendations may be made include Scottish Ministers, who have powers to make an enforcement direction requiring an authority to take such action as is specified in the direction.
12. Members of the audit team will be present at the Commission's meeting and will be available to answer questions on the evidence and judgements presented in the report. This is done in the public part of the Commission meeting.
13. The Commission is then expected to consider in private how it wishes to proceed. Subsequently, the Commission is obliged by statute to inform the Comhairle of its decision, which the Commission does before making the decision public.

### **Conclusion**

14. The Commission is invited to:
  - a) consider the Controller of Audit's BVAR on Comhairle nan Eilean Siar
  - b) decide in private how it wishes to proceed.

**Paul Reilly**  
**Secretary to the Commission**  
**31 August 2022**

**BEST VALUE ASSURANCE REPORT: COMHAIRLE NAN EILEAN SIAR**

See separate paper.

**COMHAIRLE NAN EILEAN SIAR: THE AUDIT OF BEST VALUE AND COMMUNITY PLANNING**

**COMMISSION FINDINGS**

**NOVEMBER 2011**

1. The Accounts Commission accepts this report from the Controller of Audit on the performance of Comhairle nan Eilean Siar in relation to its statutory duties on Best Value and Community Planning. The Commission notes that, in respect of these duties, the overall performance of the comhairle is satisfactory and that it has fair prospects for future improvement.
2. The Commission finds that most services perform well and the comhairle recognises where improvements are needed and has recently increased its pace of change. It is encouraged that this is supported by strong political and community leadership, prudent financial management and sound governance arrangements.
3. The Commission has, however, serious concerns about the overall slow progress of the comhairle since the first Best Value audit in 2006. While some of the basic building blocks of Best Value are in place, there are significant aspects where better progress is needed. In particular, the culture of challenge and improvement remains underdeveloped. The comhairle, while responding well to external appraisal through audit and inspection, remains reactive rather than proactive in identifying and implementing improvements. It needs to put in place a corporate systematic approach to continuous improvement activity supported by an effective self-evaluation and performance management framework.
4. The Commission urges the chief executive and corporate management team to provide clearer and more visible leadership, in order to demonstrate that the comhairle is fully ready for the future challenges that it faces. It needs to develop a longer-term strategic financial plan and councillors need to play a more active role in the improvement agenda.
5. The Commission believes that the comhairle needs to make early progress with these improvements. The Commission requires a further report by the Controller of Audit in around 12 months' time on the progress made by the Comhairle

**COMHAIRLE NAN EILEAN SIAR: THE AUDIT OF BEST VALUE AND COMMUNITY PLANNING – A FOLLOW UP REPORT**

**COMMISSION FINDINGS**

**DECEMBER 2012**

1. The Commission accepts the Controller of Audit's report of the progress made by Comhairle nan Eilean Siar (the comhairle) in responding to its findings in relation to the report of the Best Value audit of the comhairle published in November 2011.
2. The Commission recognises the progress made by the comhairle. It is encouraged by the improvements in the comhairle's arrangements for managing performance and finance. In particular, it notes the potential of the performance management system in supporting elected members to monitor and scrutinise the comhairle's performance and impact more effectively. This potential has yet to be fully realised.
3. The Commission, however, notes with concern that some areas have not progressed. It is concerning that the comhairle is still not able to gauge effectively the satisfaction of customers. Significantly, it also needs to make more progress in how it manages its workforce. Completion rates for performance appraisals need to improve further and the comhairle needs to address more clearly the rising sickness absence levels. It is also important that the comhairle delivers its improvement plan that it has put in place to respond to the findings of its staff survey.
4. This report represents a baseline for improvement. The Commission encourages the comhairle to increase the momentum of improvement. To this end, the Commission asks the Controller of Audit to monitor progress and report on progress at an appropriate time within the next 18 months.



**COMHAIRLE NAN EILEAN SIAR: THE AUDIT OF BEST VALUE AND COMMUNITY PLANNING – A FOLLOW UP REPORT**

**COMMISSION FINDINGS**

**MAY 2014**

1. The Controller of Audit made his report to update the Accounts Commission on Comhairle nan Eilean Siar's progress against the Commission's findings on previous Best Value audit work in the council published in December 2012. In those findings, the Commission recognised that the council was making progress but not in all areas. The Commission asked the Controller of Audit to monitor progress and report back to the Commission. Previously, in findings published in November 2011, the Commission had expressed serious concerns about the overall progress of the council since the first Best Value audit in 2006.
2. The Commission accepts the Controller of Audit's report and welcomes the progress made by the council against our previous findings.
3. We are encouraged by the increased scrutiny and challenge of performance by councillors and by the progress made in how the council manages its workforce, notably in the performance, learning and development of individual employees. We note that the council recognises the need to evaluate and act upon customer and citizen views more effectively.
4. The existing structure of local government has been in place since 1995 and in the islands since 1975. Set against that timeframe it is wholly reasonable for the public to expect its council to have become a customer-focused organisation which demonstrates the principles of best value and is consistently improving its performance. While we therefore welcome the significant progress made in developing a culture of continuous improvement in the council, the key challenge for the council will be to ensure this culture becomes a permanent feature and is not compromised by events such as changes in political or officer leadership. Clear and effective shared leadership between members and officers, adherence to principles of best value, and a strong corporate capacity to support improvements are the essential ingredients to make the culture permanent.
5. There is positive momentum in the council, and it needs to maintain this momentum to ensure it delivers continuous improvement.

**COINNEAMH: 8 SULTAIN 2022**

**AITHISG LE: RÙNAIRE DON CHOMISEAN**

**AITHISG BARANTAIS FEABHAS LUACH: COMHAIRLE NAN EILEAN SIAR**

### Adhbhar

1. 'S e adhbhar a' phàipeir seo Aithisg Barantais Feabhas Luach (BVAR) air Comhairle nan Eilean Siar, a chaidh a dhèanamh leis an Rianadair Sgrùdaidh, a thoirt a-steach airson beachdachadh a' Chomisein.

### Cùl-fhiosrachadh

2. 'S e aon de na prìomh amasan ann an sgrùdadh Feabhas Luach gum faod an Coimisean barantas cunbhalach a thoirt don phoball mu mar a tha comhairlean a' coileanadh an dleastanasan reachdail a thaobh Feabhas Luach. Thathar a' dùileachadh gun gabh seo a dhèanamh leis an Rianadair Sgrùdaidh a' cur a-steach Aithisg Barantais Feabhas Luach air gach comhairle co-dhiù uair rè a chur an dreuchd fad còig bliadhna agus le aithriseadh air Feabhas Luach ann an aithisgean an sgrùdaidh bhliadhnail.
3. Tha am BVAR an cois seo (**Eàrr-ràdh 1**) air Comhairle nan Eilean Siar. 'S e seo a' chiad BVAR air a' Chomhairle, agus tha an aithisg ag aithris air an adhartas a rinneadh leis a' Chomhairle bhon aithriseadh air Feabhas Luach a rinneadh ron seo.
4. Rinneadh Sgrùdaidhean air Feabhas Luach agus air Dealbhadh Coimhearsnachd ann an Comhairle nan Eilean Siar airson Coimisean nan Cunntasan ann an 2006 agus 2011. Chaidh iar-sgrùdaidhean air an [aithisg 2011](#) fhoillseachadh san [Dùbhlachd 2012](#) agus sa [Chèitean 2014](#) (tha an toraidhean air an cur an cèill ann an **Eàrr-ràdhan 2 gu 4** fa leth). Thathar air a bhith ag aithris air co-phàirtean de Feabhas Luach taobh a-staigh an sgrùdaidh bhliadhnail bhon àm sin.
5. Tha sinn ag aithneachadh cho cudromach 's a tha a' Ghàidhlig do na h-Eileanan Siar agus tha sinn a' toirt fa-near gum bi a' Chomhairle a' foillseachadh prìomh sgrìobhainnean sa Ghàidhlig. Mar sin, tha an fhollaiseachd againn mun aithisg seo ri faotainn gach cuid sa Bheurla agus sa Ghàidhlig, a' gabhail a-steach tionndadh Gàidhlig de dh'aithisg an Rianadair Sgrùdaidh air làrach-lìn a' Choimisein mar phàirt de na pàipearan airson na coinneimh an-diugh. A bharrachd air sin, tha an làrach-lìn againn a' toirt taic do dh'eadar-theangachadh do iomadh diofar chànan, a' gabhail a-steach a' Ghàidhlig. Bruidhnidh sinn ri Riaghaltas na h-Alba agus/no Bòrd na Gàidhlig mu dheagh chleachdadh a bharrachd sam bith gus cothrom a thoirt air an aithisg.

### Aithisg an Rianadair Sgrùdaidh

6. Tha an Rianadair Sgrùdaidh a' dèanamh na h-aithisge BVAR don Choimisean fo earrann 102(1) de dh'Achd Riaghaltas Ionadail (Alba) 1973 (mar a chaidh atharrachadh le reachdas a lean, a' gabhail a-steach Achd Riaghaltas Ionadail an Alba 2003).
7. Tha an reachdas a' leigeil leis an Rianadair Sgrùdaidh aithisgean a dhèanamh don Choimisean a thaobh:
  - cunntasan nan ùghdarrasan ionadail a tha air an sgrùdadh fon Achd

- gnothaichean sam bith ag èirigh bho chunntasan nan ùghdarrasan sin, no bho sgrùdadh nan cunntasan sin, a tha an Rianadair Sgrùdaidh den bheachd gum bu chòir don ùghdarras ionadail beachdachadh air no gum bu chòir an tarraing gu aire a' phobaill; agus
  - coileanadh nan dleasanachan reachdail le ùghdarras ionadail a thaobh feabhas luach agus dealbhadh coimhearsnachd.
8. Thathar a' cur lethbhreac den aithisg chun na Comhairle, agus tha e mar fhiachaibh air a' Chomhairle lethbhreac dhith a thoirt do gach ball taghte na Comhairle agus lethbhreacan a bharrachd a dhèanamh rim faotainn airson sgrùdadh poblach. Aon uair 's gu bheil an Rianadair Sgrùdaidh air an aithisg a chur chun na Comhairle, bidh an aithisg, leis an fhìrinn innse, san àrainn phoblaich.
9. Tha an aithisg a' co-dhùnadh le sreath de mholaidhean, a rinneadh leis an Rianadair Sgrùdaidh, a tha gu bhith nam pàirt de bheachdachadh a' Choimisein.

### **Modh-obrach**

10. Tha an reachdas a' solarachadh gum faod, aon uair 's gun d' fhuaras aithisg bhon Rianadair Sgrùdaidh, an Coimisean a h-uile nì a leanas, ann an òrdugh sam bith, a dhèanamh, no fiù 's sìon a bharrachd:
- an Rianadair Sgrùdaidh a stiùireadh a bhith a' gabhail os làimh rannsachaidhean a bharrachd
  - èisteachd a chumail
  - toraidhean a' Choimisein a chur an cèill.
11. Faodaidh toraidhean a bhith a' gabhail a-steach molaidhean, agus faodaidh na pearsachan ris am bithear a' dèanamh nam molaidhean sin a bhith a' gabhail a-steach Ministearan na h-Alba, aig a bheil cumhachdan gus brath co-èigneachaidh a dhèanamh ag iarraidh air ùghdarras gnìomhan a ghabhail mar a thathar a' sònrachadh sa bhrath.
12. Bidh buill sgioba an sgrùdaidh an làthair aig coinneamh a' Choimisein agus bidh iad rim faotainn airson ceistean a fhreagairt air an fhianais agus breithean san aithisg. Bithear a' dèanamh seo sa phàirt phoblaich de choinneamh a' Choimisein.
13. Thathar a' sùileachadh gum bi an Coimisean an uair sin a' beachdachadh ann an dìomhaireachd air mar a tha e ag iarraidh a dhol air adhart. An dèidh sin, tha e mar fhiachaibh air a' Choimisean, fon reachdas, fios a chur chun na Comhairle air a' cho-dhùnadh aige, nì a dh'fheumas an Coimisean a choileanadh mus dèanar an co-dhùnadh poblach.

### **Co-dhùnadh**

14. Thathar a' toirt fiathachadh don Choimisean:
- a) beachdachadh air BVAR an Rianadair Sgrùdaidh air Comhairle nan Eilean Siar
  - b) co-dhùnadh a dhèanamh ann an dìomhaireachd mar a tha e ag iarraidh a dhol air adhart.

**AITHISG BARANTAIS FEABHAS LUACH: COMHAIRLE NAN EILEAN SIAR**

Faic pàipear air leth.

**COMHAIRLE NAN EILEAN SIAR: SGRÙDADH FEABHAS LUACH AGUS DEALBHADH**

**COIMHEARSNACHD**

**TOROIDHEAN A' CHOIMISEIN**

**AN T-SAMHAIN 2011**

1. Tha Coimisean nan Cunntasan a' gabhail ris an aithisg bhon Rianadair Sgrùdaidh air coileanadh Comhairle nan Eilean Siar a thaobh nan dleastanasan reachdail aca air Feabhas Luach agus Dealbhadh Coimhearsnachd. Tha an Coimisean a' toirt fa-near, a thaobh nan dleastanasan seo, gu bheil coileanadh iomlan na comhairle riarachail agus gu bheil dùil chothromach aca air leasachadh san àm ri teachd.
2. 'S e toradh an Coimisean gu bheil coileanadh matha aig a' mhòr-chuid de sheirbheisean agus gu bheil a' chomhairle ag aithneachadh far a bheil leasachaidhean a dhìth agus gu bheil iad air luaths an atharrachaidh a mheudachadh o chionn ghoirid. Tha e air a mhisneachadh gu bheil a' toirt taic dha seo le ceannardas poilitigeach is coimhearsnachd làidir, rianachd ionmhasail chiallach agus rianan riaghlachais fallain.
3. Tha an Coimisean a' togail chùisean-iomagain trom-chùiseach, ge-tà, air adhartas slaodach na comhairle san fharsaingeachd bhon a chaidh a' chiad aithisg Luach Feabhas fhoillseachadh ann an 2006. Ged a tha cuid de na h-eileamaidean bunaiteach airson Feabhas Luach air a bhith air an stèidheachadh, tha raointean cudromach ann far a bheil adhartas nas fheàrr a dhìth. Gu sònraichte, tha an cultar de dhùbhlann is piseach fhathast fo-leasaichte. Tha a' chomhairle, ged a bhios iad a' freagairt gu math ri measadh bhon taobh a-muigh tro sgrùdadh is rannsachadh, fhathast ais-ghnìomhach an àite for-ghnìomhach ann a bhith ag aithneachadh leasachaidhean agus gan cur an gnìomh. Feumaidh iad dòigh-obrach shiostamach chorporra a stèidheachadh airson gnìomhachd piseach leantainneach, agus taic a thoirt dha seo le frèam-obrach èifeachdail airson fèin-mheasadh agus rianachd coileanaidh.
4. Tha an Coimisean a' coiteachadh a' cheannaird is sgioba stiùiridh chorporra gus ceannardas nas soilleire is nas fhaicsinniche a thoirt seachad, gus dearbhadh gu bheil a' chomhairle làn-deiseil airson nan dùbhlann ris am bi iad a' cur aghaidh san àm ri teachd. Feumaidh iad plana ionmhais ro-innleachdail nas fhad-ùiniche a leasachadh, agus feumaidh comhairlichean dreuchd nas gnìomhaiche a chluiche ann an ghnòthach a' phisich.
5. Tha an Coimisean a' creidsinn gum feum a' chomhairle adhartas tràth a dhèanamh leis na leasachaidhean seo. Tha an Coimisean ag iarraidh aithisg a bharrachd bhon Rianadair Sgrùdaidh an dèidh mu 12 mìos air an adhartas a rinneadh leis a' Chomhairle.

**COMHAIRLE NAN EILEAN SIAR: SGRÙDADH FEABHAS LUACH AGUS DEALBHADH COIMHEARSNACHD – AITHISG IAR-SGRÙDAIDH**

**TOROIDHEAN A' CHOIMISEIN**

**AN DÙBHLACHD 2012**

1. Tha an Coimisean a' gabhail ri aithisg an Rianadair Sgrùdaidh air an adhartas a rinneadh le Comhairle nan Eilean Siar (a' chomhairle) ann a bhith a' freagairt ri toraidhean a' Choimisein a thaobh na h-aithisge air sgrùdadh Feabhas Luach na comhairle a chaidh fhoillseachadh san t-Samhain 2011.
2. Tha an Coimisean ag aithneachadh an adhartais a rinneadh leis a' chomhairle. Tha e air a mhisneachadh leis na leasachaidhean ann an ullachaidhean na comhairle airson rianachd coileanaidh agus ionmhais. Gu sònraichte, tha e a' toirt fa-near an comas a dh'fhaodadh a bhith aig an t-siostam rianachd coileanaidh ann a bhith a' toirt taic do bhuill thaghte gus sùil a chumail air, agus sgrùdachadh a dhèanamh air, coileanadh agus buaidh na comhairle ann an dòigh nas èifeachdaiche. Tha an comas seo fhathast gu bhith air a thoirt gu buil.
3. Tha an Coimisean a' toirt fa-near, ge-tà, mar chùis-iomagain nach robh adhartas ann an cuid de raointean. 'S e cùis-iomagain a th' ann nach urrainn don chomhairle fhathast riarachas chustamairean a thomhas gu h-èifeachdach. Gu brioghmhor, feumaidh iad cuideachd barrachd adhartais a dhèanamh air mar a tha iad a' rianadh an fheachd-obrach aca. Feumar piseach a chur air an uimhir de mheasaidhean coileanaidh a thathar a' dèanamh, agus feumaidh a' chomhairle dèiligeadh ann an dòigh nas soilleire ris na h-irean de neo-làthaireachd air sàilleibh tinneas, a tha ag èirigh. Tha e cudromach cuideachd gum bi a' chomhairle a' libhrigeadh a' phlana pisich aca, a stèidhich iad mar fhreagairt ri toraidhean suirbhidh an luchd-obrach aca.
4. Tha an aithisg seo a' riochdachadh bun-loidhne airson leasachadh. Tha an Coimisean a' brosnachadh na comhairle gus an dèine airson leasachaidh a mheudachadh. A chum na crìche seo, tha an Coimisean ag iarraidh air an Rianadair Sgrùdaidh sùil a chumail air adhartas agus aithisg a dhèanamh air adhartas aig àm freagarrach taobh a-staigh an ath 18 mìosan.

**COMHAIRLE NAN EILEAN SIAR: SGRÙDADH FEABHAS LUACH AGUS DEALBHADH COIMHEARSNACHD – AITHISG IAR-SGRÙDAIDH**

**TOROIDHEAN A' CHOIMISEIN**

**AN CÈITEAN 2014**

1. Rinn an Rianadair Sgrùdaidh an aithisg aige gus cunntas as ùr a thoirt do Choimisean nan Cunntasan air adhartas Comhairle nan Eilean Siar fa chomhair toraidhean a' Choimisein air obair-sgrùdaidh a rinneadh roimhe air Feabhas Luach na comhairle a chaidh fhoillseachadh san Dùbhlachd 2012. Sna toraidhean sin, dh'aithnich an Coimisean gun robh a' chomhairle a' dèanamh adhartas ach cha b' ann sa h-uile raon. Dh'iarr an Coimisean air an Rianadair Sgrùdaidh sùil a chumail air adhartas agus aithriseadh air ais don Choimisean. Ron sin, ann an toraidhean a chaidh fhoillseachadh san t-Samhain 2011, chuir an Coimisean an cèill cùisean-iomagain trom-chùiseach mu adhartas iomlan na comhairle bho chionn a' chiad sgrùdaidh Feabhas Luach ann an 2006.
2. Tha an Coimisean a' gabhail ri aithisg an Rianadair Sgrùdaidh agus a' cur fàilte air an adhartas a rinneadh leis a' chomhairle fa chomhair nan toraidhean a dh'fhoillsich sinn roimhe.
3. Tha sinn air ar misneachadh leis an sgrùdachadh mheudaichte agus leis an dùbhlán air coileanadh bho chomhairlichean agus leis an adhartas a rinneadh a thaobh mar a bhios a' chomhairle a' rianadh an fheachd-obrach aca, gu h-àraid ann an coileanadh, ionnsachadh agus leasachadh luchd-obrach fa leth. Tha sinn a' toirt fa-near gu bheil a' chomhairle ag aithneachadh gum feum iad beachdan an custamairean agus saoranach a mheasadh, agus a bhith a' dèiligeadh riutha, ann an dòigh nas èifeachdaiche.
4. Chaidh an structar làithreach airson riaghaltas ionadail a stèidheachadh ann an 1995 agus airson nan eilean ann an 1975. An coimeas ris an loidhne-ama sin, tha e reusanta gu tur gum bi am poball an dùil gum bi a' chomhairle aca mar bhuidheann a' cur fòcas air custamairean agus a' taisbeanadh prionnsapalan feabhas luach agus a' cur piseach air coileanadh gu cunbhalach. Ged a tha sinn, uime sin, a' cur fàilte air an adhartas mhòr a rinneadh gus cultar piseach leantainneach a leasachadh sa chomhairle, 's e am prìomh dhùbhlán airson na comhairle a bhith a' dèanamh cinnteach gum fàs an cultar seo a bhith mar fheart maireannach nach tèid a lasachadh le tachartasan leithid atharrachaidhean ann an ceannardas poiliteach no ceannardas aig ìre oifigearan. Tha e deatamach gu bheil ceannardas soilleir, èifeachdach ann, co-roinnte eadar buill agus oifigearan; gu bheil dlùth-leanailteachd ann ri prionnsapalan feabhas luach; agus gu bheil comas corporra làidir ann gus taic a thoirt do leasachaidhean: is iad sin na tàthchuidean a tha riatanach gus an cultar a dhèanamh maireannach.
5. Tha momantam deimhinneach sa chomhairle, agus feumaidh iad am momantam seo a chumail suas gus dèanamh cinnteach gum bithear a' libhrigeadh piseach leantainneach.

# Comhairle nan Eilean Siar

Best Value Assurance Report

SEPTEMBER 2022

ACCOUNTS COMMISSION 

Prepared by Audit Scotland  
September 2022



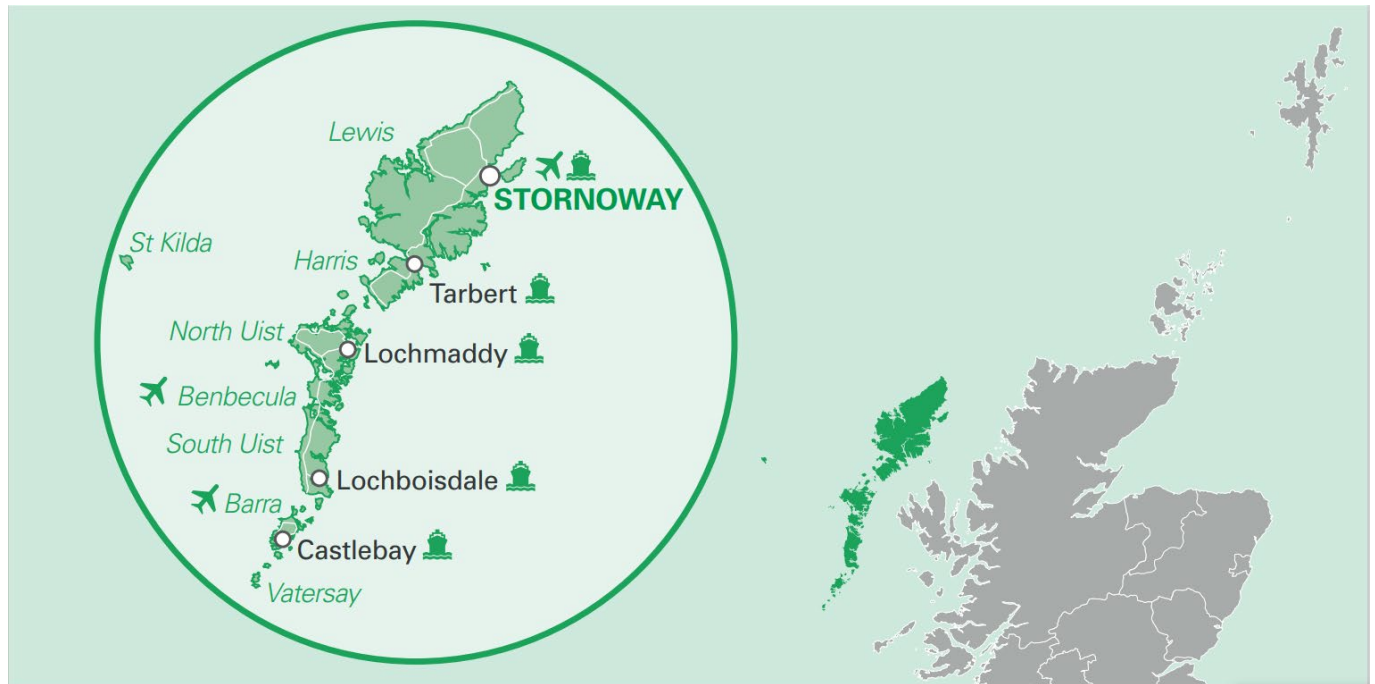
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# Key facts



3,071  
square  
kilometre  
s

**Area**

26,500

**Population**  
(mid-year 2020  
estimate)

31

**Elected Members**  
**2017**

23 Independent  
7 Scottish National Party  
1 Conservative and  
Unionist

29

**Elected Members**  
**2022**

22 Independent  
6 Scottish National Party  
1 Conservative and  
Unionist

1,575  
**FTE**

**Staff**

112.4  
million

**2022/23**  
**Revenue Budget**

£38.4  
million

**2021/22**  
**Capital Budget**

£0.541  
million

**Budget Gap**  
**2022-23**

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# Audit approach

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**1.** The statutory duty of Best Value was introduced in the Local Government in Scotland Act 2003. The audit of Best Value is a continuous process that forms part of the annual audit of every council. Findings are reported each year through the Annual Audit Report. In addition, the Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the audit appointment for each council. This is the first assurance report on Comhairle nan Eilean Siar (which is Gaelic for the Western Isles Council), referred to in this report as ‘the Comhairle’. The judgements from the most recent Best Value report on the Comhairle are summarised in Part 5 and [Appendix 1](#) shows the Best Value audit timeline.

**2.** This report seeks to provide the Commission with assurance on the Comhairle’s statutory duty to deliver Best Value, with a particular focus on the Commission’s strategic audit priorities. We are looking for councils to demonstrate Best Value by showing continuous improvement in how they deliver services. The pace and depth of this improvement is key to how well councils meet their priorities in the future.

**3.** Our audit is proportionate, risk based, and reflects the context, and performance of the individual council. It also draws on the intelligence from audit and scrutiny work carried out in previous years. We conducted some initial work to identify the scope of our audit. This included a review of previous audit and inspection reports, review of key council documents, initial meetings with senior officers and reflection on our wider public sector knowledge and experience. Key areas of focus for our audit included are set out in [Exhibit 1](#).

**4.** The detailed audit work for this report was undertaken from March to May 2022. Our audit work included:

- interviews and focus groups with elected members and senior officers
- focus groups including community planning partners, community organisations, and employees
- observing a range of council and committee meetings
- document review

## Exhibit 1

### Key areas of focus for our audit



The Comhairle's leadership, vision, and priorities



Performance of services and achieving better outcomes



Supporting the islands economy including

- the Islands' Deal
- digitalisation of services, such as providing more services online
- climate change and renewable energy



Governance and scrutiny including

Transparency of decision-making and Lews castle follow up

- Fairness and equalities
- Response to the Covid-19 pandemic



Financial management and financial planning



The challenges of depopulation including

- Workforce planning
- the apprenticeship scheme



Involving communities including

- Involving communities in service redesign and local funding decisions
- The community empowerment act and the use of assets for community benefit



Continuous improvement in services and the Comhairle's pace of change including:

- Process and results of self-evaluation
- Progress against judgements in previous Best Value reports

Source: Audit Scotland

**5.** The Comhairle's appointed auditors, Audit Scotland, will continue to audit Best Value at the Comhairle. This will include follow-up work on the recommendations from this report as well as more detailed audit work on other Best Value characteristics as appropriate.

## Acknowledgement

6. We gratefully acknowledge the cooperation and assistance provided to the audit team by all elected members, officers, and other stakeholders during the audit.

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# Key messages

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- 1** Comhairle nan Eilean Siar has not yet demonstrated that it is meeting its Best Value duty in a number of important areas. It has implemented successful initiatives and shows good practice in community engagement and in supporting the local economy, but the pace of wider-scale change and improvement has been slow. The Comhairle's prospects for achieving the improvements needed are currently uncertain and will be influenced by its ability to successfully manage its finances, workforce and leadership capacity.
- 2** Elected members and the corporate management team work well together but need to provide stronger strategic direction and leadership. In doing so they should identify clear priorities and planned actions for achieving the change and improvement needed. The community planning partnership has an important oversight role and needs to renew its overall strategy and focus.
- 3** The Comhairle does not have an effective medium or long-term financial strategy that links to transformation, workforce and asset planning. It has only partly realised its ambitious savings anticipated from service redesign. The Comhairle has had the largest decrease in funding in real terms of any Scottish local authority in recent years. In the absence of a detailed financial strategy, the Comhairle is not yet able to demonstrate that it will be able to meet the significant financial challenges it is facing over the medium to longer term.
- 4** The Comhairle is a strong advocate for the Outer Hebrides and collaborates well with partners, national agencies and other rural and islands councils. The Islands Growth Deal sets a template for sustainable growth, building on the islands' unique energy potential.
- 5** Depopulation and difficulties recruiting staff are a critical challenge to sustaining services on the islands. The Comhairle should ensure it has the leadership capacity to fulfil its ambitious plans for the economy and repopulation. It is currently updating its workforce and organisational development plans.
- 6** Service performance and public satisfaction with services has declined overall in the past five years. There are significant challenges in social care and tackling fuel poverty. The Comhairle performs well in education services

and in supporting the local economy and it has a successful apprenticeship programme. The Comhairle together with its partners responded well to the Covid-19 pandemic.

- 7** Elected members and officers need to have more focus on targeted performance management, improvement and self-evaluation. Public performance reporting needs to be more accessible and include progress with improving outcomes for the people of the islands.
- 8** Social care services face specific recruitment and workload challenges. Funding and resourcing issues have led to uncertainty over the Comhairle and Integration Joint Board's (IJB) delivery of a flagship health and social care facility.
- 9** Elected members understand community issues. The Community Planning Partnership has local plans in place for areas of priority need. The Comhairle is making good progress with some aspects of the Community Empowerment Act and supports communities in making local spending decisions on the use of Crown Estate funding.

# Part 1

## Does the council have clear strategic direction?



**The Comhairle is a strong advocate for the islands. It has set out a broad vision for the area based on a good understanding of local need. It needs to set clearer priorities and focus on strategic issues. The Comhairle responded well to Covid-19.**

### The local context

**7.** The Outer Hebrides (often referred to as the Western Isles, or Na h-Eileanan Siar in Gaelic) is a chain of islands to the north-west of mainland Scotland. There are 11 inhabited islands and over one hundred named islands, which cover an area of 3,071 square kilometres and extend to 209 kilometres in length.

**8.** With around 26,500 people, the Comhairle is the third smallest local authority by population (Orkney and Shetland Islands Councils are the smallest). The main populated islands are Lewis, Harris, Benbecula, North Uist, South Uist and Barra. Approximately 30 per cent of the population (7,280) live in the main town of Stornoway on the Isle of Lewis. The Western Isles has the highest proportion of Gaelic speakers in Scotland (over 50 per cent).

**9.** A relatively higher proportion of people than in Scotland work in public administration, tourism, agriculture, forestry and fishing, and health and social work. The Comhairle is the largest employer in the Outer Hebrides, with over 2,000 employees (1,575 full-time equivalents). The employment rate in the Outer Hebrides (81.5 per cent) is higher than the national average (72.9 per cent), but average earnings are lower.

**10.** The Outer Hebrides is renowned for its natural beauty and cultural assets and 10 to 15 per cent of economic activity relates to tourism. Tourism typically attracts more than 200,000 visitors to the islands each year and directly supports 1,000 full-time equivalent jobs. Islanders often run tourism micro-businesses to supplement income from other work such as crofting.

**11.** Population decline is the most significant issue facing the islands and poses challenges for sustaining services such as social care and health services. The population is projected to fall by 9.4 per cent between 2018 and 2033 (the biggest decline for any Scottish local authority), whereas the Scottish population is projected to increase by 2.3 per cent. Over this period, the population of



people in the islands aged over 75 years is projected to increase by more than 30 per cent, with a decline in the working age population of 13 per cent and a decline in the numbers of children by almost 20 per cent. Overall healthy life expectancy is higher than the rest of Scotland for both women and men, but rates of obesity and alcohol-related hospital admissions are high.

**12.** No areas of the Outer Hebrides are classed as being in the 20 per cent most or least deprived in Scotland according to SIMD. There are however small, isolated pockets of poverty throughout the islands. Most of the areas in the islands (80 per cent) fall within the 20 per cent most access-deprived areas in Scotland, meaning that it takes longer to access key services by car and public transport. Child poverty in the Western Isles rose from 12 per cent in 2015 to 15 per cent in 2019/20, which is lower than the 18.8 per cent figure for Scotland.

### **The Comhairle has set a wide-ranging vision for the area but has not identified clear strategic priorities to focus action**

**13.** The Comhairle's main strategic documents set out broad and consistent aims to support the economy and the quality of life for the people of the Outer Hebrides ([Exhibit 2](#)). The local outcome improvement plan (LOIP) sets out the vision for the Comhairle and its community planning partners. The corporate strategy and LOIP have common aims.

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## **Exhibit 2**

### **Overview of the Comhairle's key strategic plans**

	<b>Duration</b>
<b>Outer Hebrides Community Planning Partnership Local Outcomes Improvement Plan (LOIP)</b>  Aims to improve outcomes for re-population, economic growth, and quality of life. Underpinned by two locality plans.	2017-27
<b>Corporate strategy</b> Sets the Comhairle's strategic direction. Sets out strategic aims consistent with the LOIP, supported by comprehensive performance indicators.	2022-27
<b>Recovery and renewal strategy</b>  Refreshes the Comhairle's corporate direction in the context of recovery from the pandemic. Sets broad aims to support communities, the economy, and renewable energy.	2020-22
<b>Islands growth deal</b>  The Islands Growth Deal for the Western Isles, Orkney, and Shetland (March 2021) sets out joint commitments for	2022-37

economic recovery and growth in tourism, skills, and renewable energy

Source: Audit Scotland

14. The corporate strategy sets out the strategic direction for the Comhairle. It includes 20 strategic outcomes linked to four broad overall priorities ([Exhibit 3](#))

### Exhibit 3

#### Corporate strategy

The corporate strategy includes 20 strategic outcomes linked to four broad overall priorities.

#### STRATEGIC PRIORITIES

Strengthen the local economy	Support children, families, and young people	Support resilient communities and quality of life	Be a sustainable and inclusive Council
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#### STRATEGIC OUTCOMES

Deliver our Islands Deal projects	Attainment rates continuously improve	The Gaelic language, natural heritage and culture of our communities is supported and promoted	Communities are empowered and continue to be at the heart of our decision making
Digital investment delivers outcomes for the community	Early intervention in place to keep our most vulnerable children safe	People receive the care and support they need to live healthy and independent lives	Reduction in our carbon footprint and development of an island route map to Net Zero
Investment in our buildings and infrastructure	Schools are centres for lifelong learning and key assets for the community	Planning and infrastructure meet the needs of our communities	Equality of opportunity is increased
Increased level of skills across our communities and workforce	People are healthy and active	Our communities are safe, inclusive, and resilient	Efficient and sustainable services are provided to the community
Growth in small and medium sized businesses demonstrated	Childcare facilities in place to meet the needs of working parents	Reduce inequality and poverty and promote social mobility	Effective governance of the Comhairle is in place

Source: Comhairle nan Eilean Siar, Corporate Strategy 2020-27

15. The corporate strategy lists 24 supporting strategies including the local housing strategy, local transport strategy and the community engagement and participation policy. It does not reference other important strategies such as its integrated children's services plan and its anti-poverty strategy. The Comhairle should highlight more clearly how its key strategies support its priorities.

**16.** In early 2022 the Comhairle introduced an operational plan to strengthen the links between the corporate strategy, the LOIP, and service business plans. The operational plan sets out supporting actions and measures to track future progress.

**17.** The corporate strategy does not include actions to achieve its strategic outcomes. It notes that these will change over time and will be developed through service business plans and the operational plan. It does however include over 200 performance indicators to monitor progress toward the strategic outcomes.

**18.** The corporate strategy does not identify its main priorities within its broad range of strategic outcomes. The Comhairle should set clear and specific priorities to identify exactly what it needs to do to achieve its vision. This would support elected members and the corporate management team in ensuring that the vision is achieved. It would also help communicate a compelling case for concentrated action on key issues to staff and stakeholders.

## **The Comhairle is a strong advocate for the Outer Hebrides and collaborates with other islands councils**

**19.** Elected members and officers actively lobby at regional, Scotland and UK-wide levels on key island issues. These include renewable energy, transport and digital connectivity, Crown Estate funding and emerging funding policies following the UK's withdrawal from the EU.

**20.** The Comhairle works with the other island and rural councils. This includes work on improving educational outcomes through the Northern Alliance partnership. The three islands' councils jointly developed the Islands Growth Deal, which could bring potential investment of £335 million to the islands local authorities and create up to 1,300 new jobs.

**21.** The Comhairle's partners value the Outer Hebrides Community Planning Partnership (OHCPP) as a useful forum for discussion and networking. The Comhairle and its key partners recognise the broad issues they face and see the LOIP as a useful statement of shared direction.

## **The Comhairle responded well to Covid-19**

**22.** The Comhairle used good connections with its partners to quickly sustain services and protect vulnerable people at the onset of the Covid-19 pandemic ([Case study 1](#)).

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### **Case study 1**

#### **The Comhairle and its partners responded well to the Covid-19 pandemic**

The Comhairle and its partners reacted quickly to the pandemic. It made good use of digital technology to maintain council business, home working and access to education. Examples of action taken include:

- setting up a Comhairle resilience team to take swift decisions including implementing homeworking for its employees

- launching a community response with a volunteer helpline which quickly attracted over 130 local groups and volunteers.
- maintaining full operating capacity of benefits staff, reducing claims processing times while maintaining accuracy rates, and making emergency free school meal payments.
- expanding pupils' access to on-line learning and using its e-Sgoil platform to deliver live, interactive lessons as part of Scotland's national e-learning offer.
- distributing business support grants and providing additional funding to support vulnerable businesses.
- operating six holiday hubs over the summer, in which community learning and development staff led activities for key workers' children and vulnerable pupils.

### Covid Ceilidhs

The Comhairle promoted online ceilidhs (traditional Scottish gatherings, often with Gaelic music) to help connect individuals and communities during the lockdown restrictions, including the islands' older people and harder to reach groups.

A total of 63 live ceilidhs took place on the Comhairle's Facebook page over 2020/21. Total viewing figures exceeded 1.6 million across 22 countries.

These online events provided a unique platform for sharing the Comhairle's messages and providing important health and safety advice to a wide audience.

Source: Audit Scotland and Comhairle nan Eilean Siar

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## Elected members work well together, but need a stronger focus on strategic issues

**23.** The local government elections took place after our on-site audit activity was completed. The former leader stepped down and 10 new members were elected. The Comhairle has 29 elected members, most seats are held by independents (22), SNP have six seats, and the Scottish Conservatives & Unionist Party have one.

**24.** The Comhairle has traditionally operated without a formal administration or opposition grouping. Elected members work well together and achieve consensus over many decisions. Members have a close understanding of local issues.

**25.** The Comhairle operates a traditional service-based committee system. The main committees are the Full Council Committee, Policy and Resources Committee (P&R), Audit and Scrutiny Committee and three service committees.

**26.** Members actively scrutinise the papers and updates that they receive. Much of the reporting to committee is on services and operational items. The Policy and Resources Committee does consider more council-wide issues, such as procurement and human resources, but scrutiny of more strategic issues even by this committee is limited.

**27.** The Comhairle should seek to involve members more in strategic decision-making. Many papers recommending policy or decisions are presented for members approval. It should consider making greater use of options papers to

allow members to take active decisions. As noted previously, a stronger Comhairle-wide focus on its priorities would also encourage stronger strategic scrutiny and leadership from elected members.

**28.** The Comhairle has introduced measures to allow members to work more closely with officers outside of committees. This is good practice and allows members to explore and discuss issues before policy is more formally developed. Elected members spoke positively about the role of these forums, which include:

- Member–officer working groups for members to discuss policy issues and work more closely with officers. These working groups can involve external stakeholders, for example fisheries and crofting representatives.
- The chairs group provides a forum for chairs and the chief executive to discuss corporate policy and acts as a sounding-board for policy matters.
- The budget board is a non-decision-making body with representation from each ward and registered political group. It considers the budget in detail and how it is spent throughout the year. It can involve meetings with local community representatives to discuss budget issues and options for making savings.
- Members’ seminars allow issues to be explored in-depth. These are well-attended and cover key areas such as budgeting, the Islands Growth Deal, and the National Care Service.

## **Elected members need to receive more ongoing training and development**

**29.** Members receive comprehensive induction training and additional training to support them in their statutory roles on planning and licensing committees. Members also spoke positively about the support they receive from officers.

**30.** The Comhairle should have stronger oversight of elected members’ development. Training is provided on key issues, such as budget strategy and the Islands Growth Deal, but there is no formal ongoing training programme. Members’ uptake of training is mixed, and they would welcome more structured ongoing training. This should include training on statutory roles and wider topics such as financial scrutiny, members’ conduct, working relationships and using social media.

**31.** A Comhairle survey of senior management wellbeing confirmed that one of the most significant issues was the conduct and behaviour of some elected members. The chief executive has worked with elected members to address concerns over how a small number of members have interacted with officers.

# Part 2

## How well is the council performing?



**The Comhairle needs to strengthen its focus on improvement and report more clearly on its overall priorities. Service performance has declined overall and there are significant challenges in social care and tackling fuel poverty. The Comhairle performs well in many education services and in supporting the local economy. It has a successful apprenticeship programme.**

### **The Comhairle needs to improve its performance reporting to the public including its progress with overall priorities**

**32.** The Comhairle's website gives access to a comprehensive range of service performance reports, annual reports, inspectorate reports and supporting strategies. It does not, however, give the public an easily accessible overview of progress in key areas. Some councils present performance information in a 'dashboard' format on their websites, which makes it easy for viewers to gauge overall performance.

**33.** The Comhairle and its OHCPP partners have not published an LOIP progress report since 2019/20. The Comhairle reports on its performance and progress in achieving outcomes through its annual public performance reports. These reports are accessible and informative. They provide highlights from the Comhairle's activities and include areas of underperformance, but they do not systematically cover performance across all the strategic priorities.

### **Improvements are needed in performance management**

**34.** Performance data, including Local Government Benchmarking Framework (LGBF) indicators, are reported to the Comhairle's Policy and Resources Committee each year. These reports highlight areas for improvement and actions to address these are included in quarterly service business plan progress updates. The Comhairle has set the national average performance as the default target for many of its performance measures. It should develop more meaningful targets to strengthen its focus on improvement.

**35.** Elected members also receive quarterly performance reports at service committees. These highlight overall progress, current issues, financial performance, and complaints. They give a useful narrative, but the supporting

reports are extremely detailed and do not give a clear sense of progress made against priority issues for each service or across the Comhairle. Members can also use the Comhairle's intranet to access this performance information outside the committee reporting cycle.

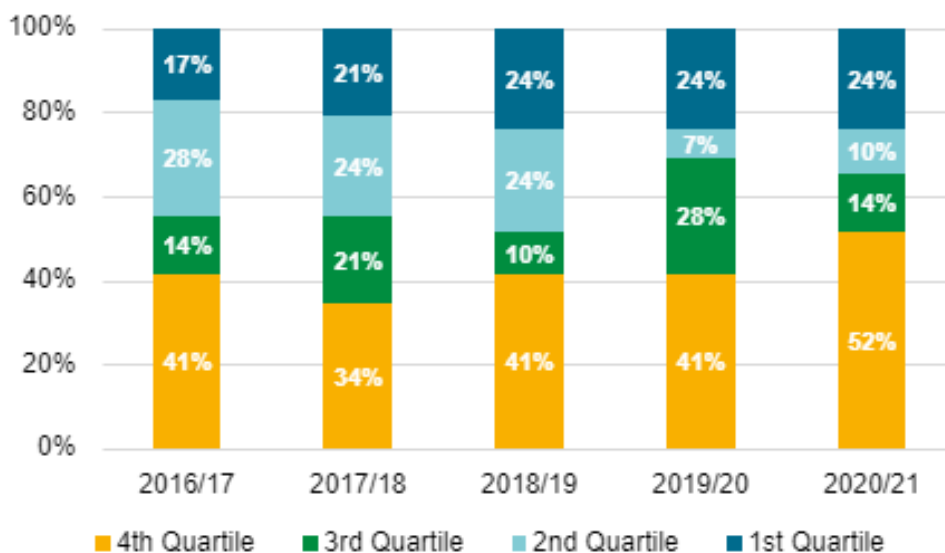
## The Comhairle's overall performance has declined, however it performs well in education and supporting the economy

**36.** The LGBF allows councils to compare themselves with the Scottish average. Our assessment of LGBF performance indicators for the Comhairle shows that service performance has declined over the last five years, with approximately two-thirds of indicators now falling in the lowest two quartiles over 2019 - 2021 compared to just over half in 2016 - 2018 ([Exhibit 4](#)).

### Exhibit 4

#### Comhairle performance relative to other councils, 2016/17 to 2020/21

Performance in comparison to other councils has declined



Indicates performance relative to the national average across 29 corporate, environmental, education and social care performance indicators (does not include customer satisfaction and cost-based indicators (as cost may be location-dependent)).

Source: Audit Scotland; Local Government Benchmarking Framework, Improvement Service, 2020/21

**37.** The Comhairle has performed well to support the local economy:

- It supports the highest proportion of unemployed people into work in Scotland (at 21 per cent compared with a national average of 6 per cent for Scottish councils). The Comhairle's Managing Employment, Enterprise and Training programme and Hebridean Independent Living and Learning Service support participants to learn new skills and gain experience through work placements. 17 participants were supported through the

programme, and of the 6 participants to have completed it in early 2021, 5 have moved on to full time employment.

- The Western Isles has the second highest rate of Business Gateway supported start-up businesses at 24.2 start-ups per 10,000 population compared with a rate of 11.2 for Scotland. The Comhairle's Covid-19 economic recovery grant scheme supports new start-ups and existing businesses, with grants of £10,000 and £20,000 respectively.

**38.** Areas where the Comhairle's performance needs to improve include:

- Sickness absence rates in the council are relatively high but have recently improved. Absence rates for non-teaching staff are 10.9 days per year (Scotland 9.7 days), and for teaching staff are 5.1 days (Scotland 4.2 days).
- Support service costs (non-front-line services such as democratic functions, human resources and finance) as a proportion of total budget tend to be higher for smaller councils. The Comhairle has reduced its support service costs from 8.6 per cent of budget to 5.6 per cent in the last ten years, but it remains one of the highest cost councils for this measure.
- Recycling rates are below the national average of 42 per cent but increased from 20.6 per cent in 2019/20 to 34.6 per cent in 2020-21 following investment in kerbside recycling funded by the Recycling Improvement Fund.
- The proportion of roads in need of repair across the various classifications managed by the Comhairle is higher than the national average, but comparable with other rural and islands authorities. At current investment levels, the proportion of the road network requiring maintenance is likely to increase significantly over the next 20 years.

### **There has been a drop in public satisfaction with services**

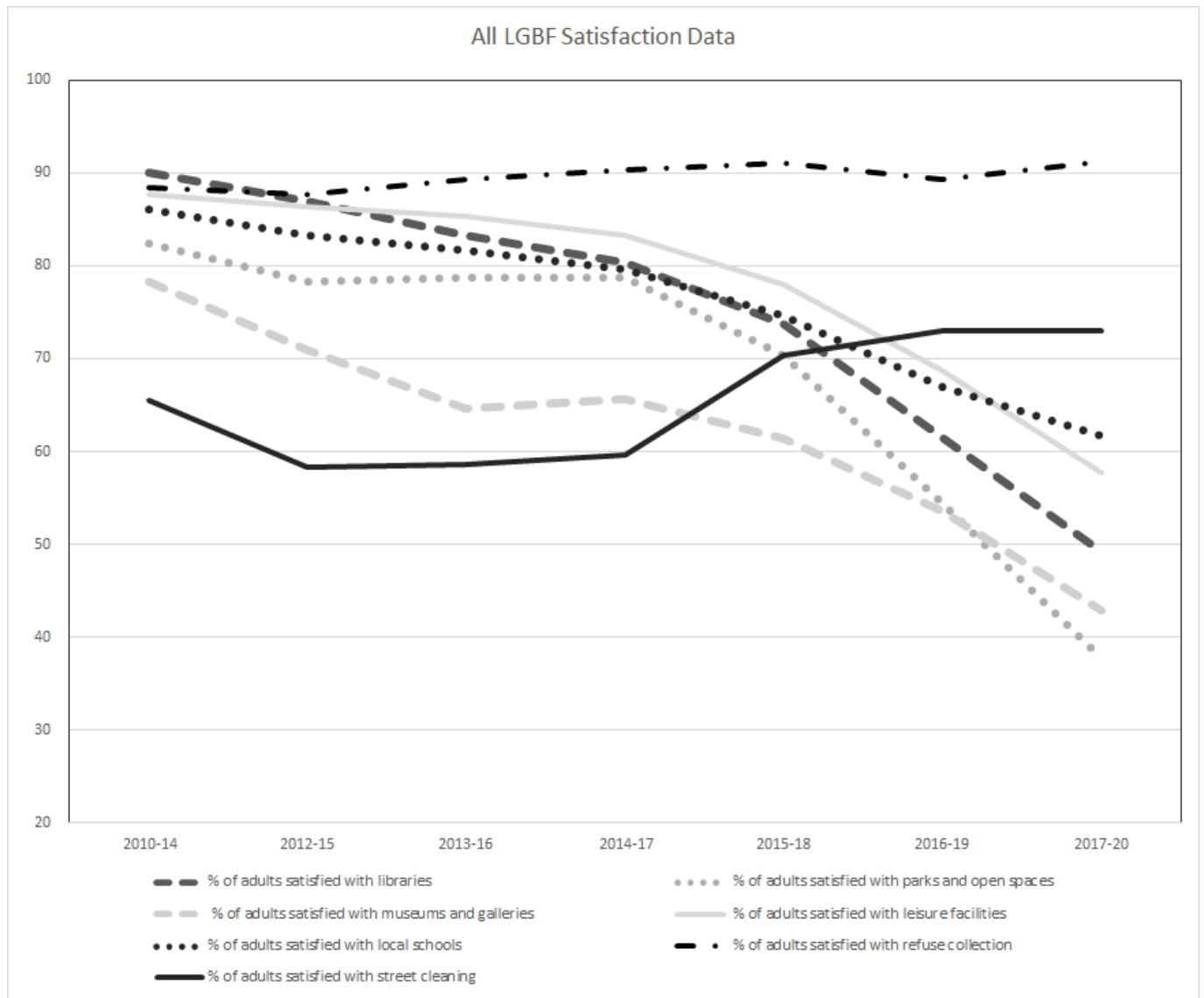
**39.** The Scottish Household Survey (SHS) is an annual survey of individual and household satisfaction with locally run services. As with Scotland as a whole, the Western Isles has seen an overall drop in public satisfaction with local services. Public satisfaction in the Western Isles has declined more steeply for education and cultural and leisure services such as libraries and sports centres. Satisfaction with street cleaning has improved, and the Comhairle has the highest satisfaction rating for refuse collection services in Scotland ([Exhibit 5](#)).



## Exhibit 5

### Satisfaction with local services

There has been a decline in satisfaction over the last ten years



Source: Audit Scotland and Scottish Household Survey, Health and Care experience survey datasets, Residents satisfaction with local services LGBF SPI report 2010-2020, Comhairle nan Eilean Siar

## Many school leavers achieve positive outcomes and educational attainment is good

**40.** Achieving ‘positive destinations’ for school leavers, namely education, training or employment, is a priority for the Comhairle. It performs consistently well, ranking fourth highest in Scotland in 2020/21 with 97.1 per cent of school leavers achieving a positive destination. The Scottish government’s redesign of the curriculum to focus on employability has contributed to its good performance. School attendance for all pupils is good, with the Western Isles ranking seventh out of all Scottish council areas in 2020/21.

**41.** During 2020/21, attainment grades were estimated because of the Covid-19 restrictions and cancelled examinations. Trend data therefore cannot be compared with previous years:

- 91 per cent of pupils leave school with level 4 or above literacy and numeracy. This is one per cent below the virtual comparator set for the Western Isles. Virtual comparators reflect the different backgrounds of pupils in a school or local authority area.
- 72 per cent of pupils achieved five or more qualifications at level 5. This is higher than the Scotland-wide figure of 67 per cent.
- The percentage of primary pupils meeting numeracy and literacy standards is slightly below the national average.
- The Comhairle's spending per primary and secondary pupil is consistently among the highest in Scotland, along with the other two islands authorities.
- The islands have the UK's highest proportion of Gaelic speakers at over 50 per cent. In August 2021, 46 per cent of primary 1 pupils received Gaelic medium education.

**42.** The e-Sgoil (Gaelic for e-school) learning platform is a sector-leading approach to allow online access to education for the islands' dispersed communities ([Case study 2](#)). e-Sgoil expanded the scope of its activities throughout the Covid-19 restrictions to support e-learning across Scotland. The Comhairle is continuing to develop the project. In doing so it needs to manage concerns from teaching staff over the importance of face-to-face learning for some courses and the potential impact on teacher numbers.

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## Case study 2

### e-Sgoil on-line learning gives pupils wider access to subjects in both English and Gaelic

e-Sgoil, based in Stornoway, is a Scotland-wide online learning initiative to promote equal access to the school curriculum. It offers live, interactive learning sessions delivered by registered specialist teachers, as well as online resources for pupils and families.

Programmes cater for all levels of the curriculum including early years, primary and secondary broad general education, and study support for higher and advanced higher levels. e-Sgoil also offers tuition for teachers and other adults across Scotland who are learning Gaelic. Collaboration with Headstrong, a mental health practice, has also seen e-Sgoil offer mental health and wellbeing sessions to pupils and their families, for example to support the transition from primary to secondary education.

e-Sgoil's management team has attracted significant amounts of funding. It received £1.9 million to deliver the live element of the Scotland-wide e-learning service, with more than £1 million of this being used to employ staff across the Western Isles.

Source: Audit Scotland and Comhairle nan Eilean Siar

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## Challenges remain in tackling fuel poverty

**43.** Fuel poverty has significant health and wellbeing implications, particularly for older people, including increased risks of respiratory and cardiovascular health conditions. Compared to other council areas, the Western Isles has the highest estimated proportion of households in fuel poverty at 57 per cent.

**44.** This is influenced by the nature of the housing, types of energy available and household income. Island areas have the highest proportion of the least energy efficient properties, at 21 per cent for the Outer Hebrides compared to the Scottish average of four per cent. This makes it more difficult and costly to achieve modern insulation standards. The ongoing cost of living crisis is likely to worsen the situation.

**45.** The islands' social housing stock was transferred to the Hebridean Housing Partnership, the registered social landlord, in 2006. Affordable housing is important to retain people on the islands and to strengthen rural communities. The Local Housing Strategy for 2017-22 sets the target for 55 per cent of new affordable housing to be provided in rural areas, and 45 per cent in the Stornoway area.

**46.** The affordable housing programme has made steady progress in the last few years, with 213 new homes completed since 2018. Progress in some areas is slow and the high cost of building new homes in rural areas continues to present challenges.

## Plans are in place to address climate change, including the Islands Growth Deal

**47.** In June 2022 the Comhairle approved its climate change strategy. This identifies actions to achieve zero direct emissions from the Comhairle's own assets and services and to reduce its overall carbon footprint. It also sets out how the Comhairle will work with partners to support the islands' contribution to achieving a Net Zero Scotland by 2045. Climate change and the islands renewable energy potential is also a core feature of the Islands Growth Deal.

**48.** Carbon emissions attributable to the Comhairle fell by 30 per cent from 2010/11 to 2019/20 compared to a 35.6 per cent average reduction across Scottish councils. The Comhairle reduced its emissions through actions set out in its carbon management plan including:

- energy efficiency measures including buildings insulation
- introducing ultra-low emission vehicles to the fleet
- reducing the amount of waste going to landfill
- reduced emissions from the electricity grid.

**49.** Carbon emissions tend to be higher in rural areas. The Comhairle will continue its work with partners, including Adaptation Scotland, to improve its

understanding of the risks of climate change and identify priority actions for adaptation work in the Western Isles.

## **The Comhairle helps to promote fairness and equalities in its communities but needs to widen training to all employees**

**50.** The Comhairle has taken steps to embed fairness and equalities in its services. It uses integrated impact assessments to consider these requirements in the design of new or revised policies. These go beyond the protected characteristics, including aspects such as environmental sustainability, human rights, and poverty.

**51.** The Comhairle does not have an equalities forum to help it to understand and address equalities issues. Employees have the option of undertaking online equal opportunities training. We would expect this to be mandatory given the public-facing and organisational responsibilities of all councils.

**52.** The pay gap between male and female employees has decreased from 16.4 per cent in 2015-16 to 13.5 per cent in 2020/21. This is the second largest pay gap among Scotland's councils (average 3.7 per cent). Social care workers, who are predominantly female, make up a larger share of the workforce in the Comhairle compared with mainland councils. This contributes to the wider pay gap.

**53.** In 2020/21 women made up 52 per cent of the Comhairle's top ten per cent of earners (the figure includes senior teaching posts). This is an improvement from 37 per cent in 2015/16. Only 24 per cent of the Comhairle's top two per cent of earners are female.

**54.** Over its previous term, the Comhairle was the only council in Scotland with no female councillors. It worked with external providers to run events aiming to support more women into local politics. These were well attended and resulted in eight female candidates standing in the 2022 election, two of whom were elected. The events also led to more women becoming community council representatives. In the 2022 election, the first person from a minority-ethnic background was also elected. The Comhairle should continue to review its working practices to encourage greater diversity in local politics.

**55.** The Fairer Scotland Duty requires councils to consider how they can reduce inequalities of outcome caused by socioeconomic disadvantage. The OHCPP has a focus on tackling inequalities in the islands' two most disadvantaged areas, and its Child Poverty Action Group supports low-income families. The CLD team is active at area forum level, including work with LGBTI groups (lesbian, gay, bisexual, transgender and intersex), promoting 'no-cost' activities, and its work during the pandemic to help vulnerable people. The Comhairle has two financial inclusion officers who support people with debt management, access to benefits and fuel poverty.

**56.** The Comhairle has worked with its partners to re-settle refugees from Syria and more recently Ukraine. In doing so, the education service has worked with charities, Hebridean Housing Partnership, and the NHS to support

unaccompanied children. Beginner's English classes and resources are also available to Ukrainian families on the Comhairle's e-Sgoil online learning platform.

# Part 3

## Is the council using its resources effectively?



**The Comhairle has had significant real-terms funding reductions. It needs to develop longer-term financial planning and realisable savings. Depopulation and recruitment difficulties are adding to service pressures. It needs to update workforce and asset management plans.**

### Effective budget setting and monitoring processes are in place

**57.** The Comhairle approves its annual budget alongside service business plans, business continuity plans and service risk registers each year. This ensures that all are interlinked and support the Comhairle's corporate strategy and priorities.

**58.** Senior management and members receive regular and accurate financial information on budget performance. Quarterly revenue and capital monitoring reports are presented to the Policy and Resources Committee, and financial performance is also reported to service committees.

**59.** The Comhairle has a budget board comprising elected members from all wards to oversee its budget strategy. The budget board monitors current year budgets and considers priorities for future years. Recently, the board has overseen the service redesign programme and Covid-19 recovery, including the use of Scottish Government Covid funding.

**60.** During the pandemic the Comhairle paid out around £14 million to individuals and businesses, largely through the Business Gateway team. It granted a further £300,000 through its own COVID-19 Local Business Support Scheme to support vulnerable businesses. Effective financial controls and processes were in place. These ensured that businesses met the eligibility criteria before grant support payments were authorised.

### The Comhairle has not achieved its savings plans in full

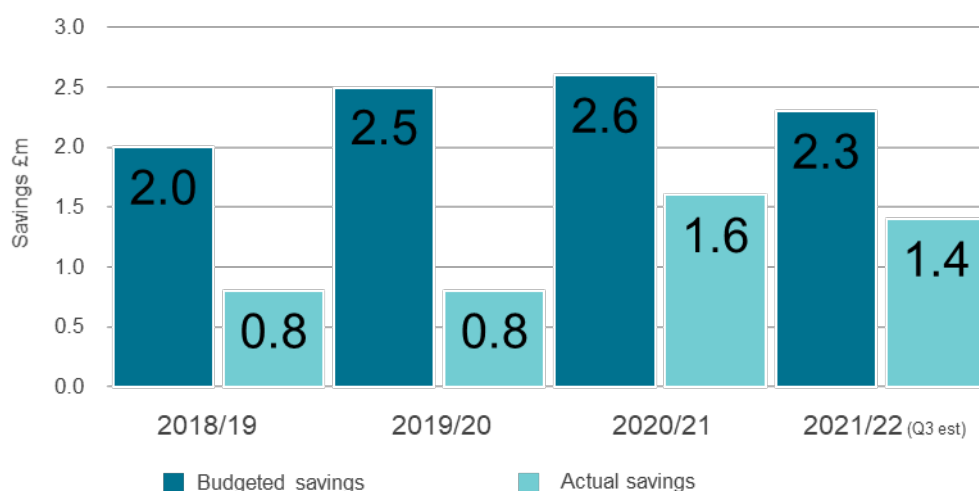
**61.** In February 2018, the Comhairle set out an ambitious four-year budget strategy to save £9.75 million by redesigning services and reducing the budget across services by 25 per cent. Planned savings included service reductions, asset sales, staff cost savings and contract reviews. The revised Lewis and Harris bus contract, for example, is expected to save £1.2 million each year over a seven-year period.

**62.** In the first three years of the strategy, the Comhairle achieved only £3.2 million of the anticipated £7.1 million savings. It implemented a new two-year budget strategy in 2021/22 intended to make savings of £2.3 million in the first year and a further £1.2 million in 2022/23. The most recent projections estimate that only £1.4 million of the 2021/22 savings can be achieved, with £0.3 million of the unachieved savings attributed to the pandemic ([Exhibit 6](#)).

## Exhibit 6

### Budgeted savings versus actual savings achieved 2018/19 to 2021/22

The Comhairle has not realised its anticipated savings in recent years



Source: Audit Scotland; Comhairle nan Eilean Siar Revenue Monitoring Reports

## The Comhairle needs to develop longer-term financial planning and has been unable to fill a key finance officer vacancy

**63.** The Comhairle develops its budget based on one to two-year projections. It does not yet have an effective medium or long-term financial strategy that links to transformation, workforce and asset planning. It plans to develop a three-to four-year medium-term financial plan in line with the most recent Scottish Government spending review. A ten-year financial projection is reported as part of the annual budget. This makes broad assumptions around the Comhairle's future income and expenditure including:

- a flat rate settlement for revenue support grant funding from the Scottish Government for ten years (to be revised following the Scottish Government spending review)
- flat rate cash funding to the IJB for ten years
- two per cent annual increase in staff costs; and two per cent annual increase in income

**64.** The forecast lacks the detail required for longer-term strategic planning. It does not include different financial scenarios, future savings from redesigning services or transformational options.

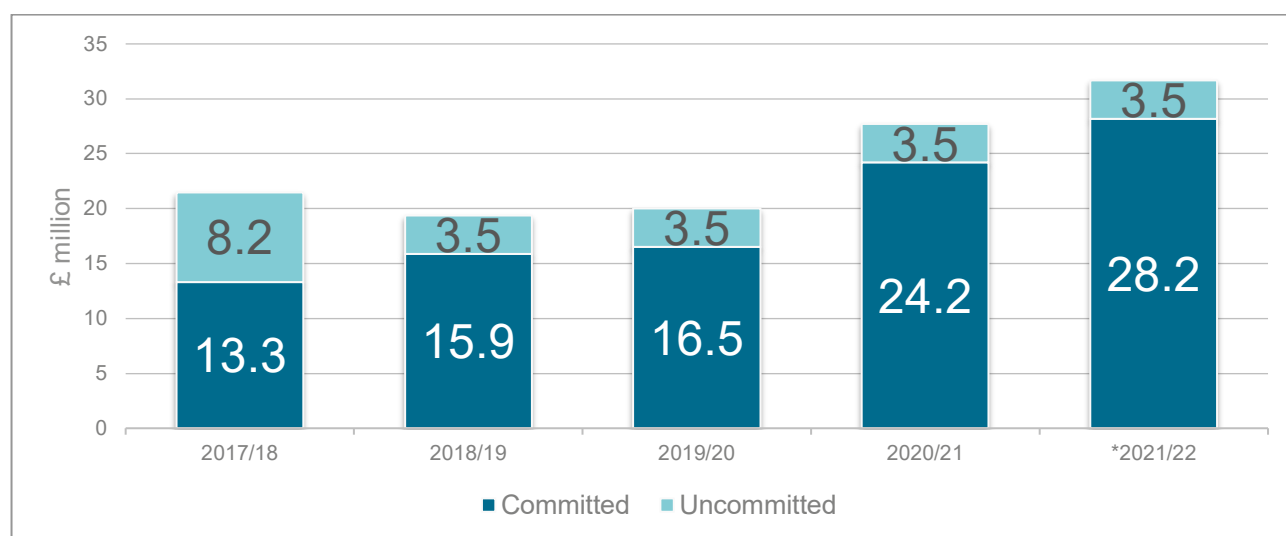
**65.** The Comhairle continues to face significant financial challenges over the medium to longer term. It will need to meet planned deficits of £0.5 million in 2022/23 and £2.6 million in 2023/24 from reserves unless new savings are found. Long-term forecasts are for a £13 million annual deficit by 2032/33 in the absence of new savings.

**66.** Exhibit 7 shows the Comhairle's general fund reserves balance over the last five years split between committed and uncommitted reserves. The level of reserves has gradually risen since 2018/19, and the unaudited position for 2021/22 shows a further increase of £4 million mainly as a result of additional General Revenue Grant funding from the Scottish Government including support in response to Covid-19 pressures.

## Exhibit 7

### Committed and uncommitted reserves balance 2017/18 to 2021/22

The Comhairle's reserve balance has risen since 2018/19.



Source: Audit Scotland; Comhairle nan Eilean Siar Revenue Monitoring Reports

**67.** The lack of a detailed financial strategy means that the Comhairle cannot yet demonstrate that it will be able to meet the significant financial challenges it is facing over the medium to longer term.

**68.** The Comhairle has operated without a director for assets, finance and resources since January 2021. Appointing a directorate-level finance officer is a



key priority for the Comhairle. This is important to allow it to develop its longer-term strategic planning.

### **Funding has reduced significantly compared to other councils and the Comhairle faces a future revenue shortfall**

**69.** Funding for councils is decreasing, and the Scottish Government allocates much of it for specific purposes. This reduces councils' discretion over spending decisions. Funding settlements for councils are linked to population among other factors. In setting its budget in recent years, the Comhairle has indicated that it has seen the largest decrease in revenue support grant funding of all 32 local authorities.

**70.** Our analysis, as part of our local government overview reporting, supports this assertion. The Comhairle saw a 14.6 per cent decrease in real terms funding between 2013/14 and 2018/19, the largest of any local authority. The average real terms decrease in that period across Scottish councils was 5.6 per cent. Had the Comhairle received the same proportion of overall funding in 2020 as it did in 2010, it would have received an additional £20 million.

### **The Comhairle actively explores funding opportunities, but future funding streams are uncertain**

**71.** The Comhairle has been a strong advocate of Crown Estate funding and it actively explores additional funding opportunities. As a remote rural region, it has previously benefited from European funding, for example to improve the spinal transport route through the islands. The Comhairle and its partners' Islands Growth Deal resulted in the highest per capita funding for a growth deal. The funding that will replace EU funding streams is currently uncertain, as is its specific impact on the Comhairle.

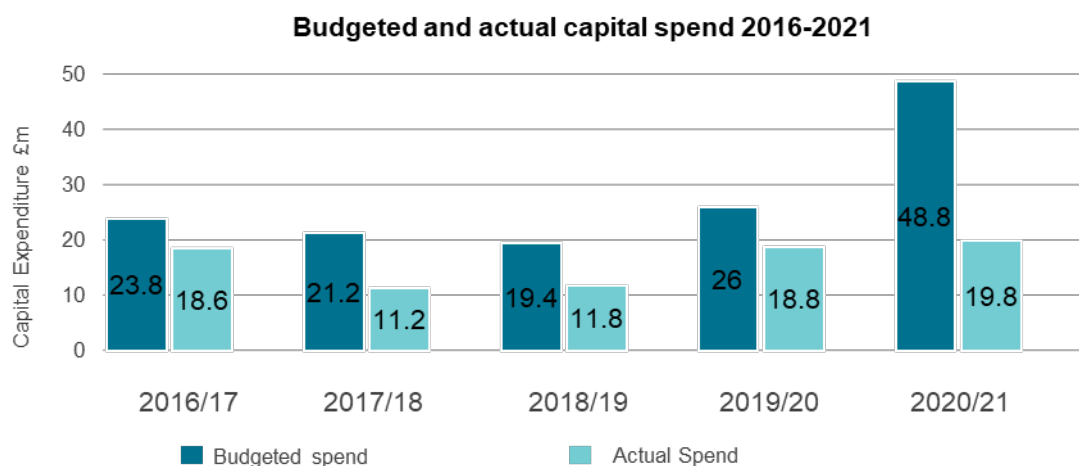
### **The Comhairle consistently underspends on its capital programme and needs to update its asset management plan**

**72.** The Comhairle underspent its 2018-2023 capital budgets ([Exhibit 8](#)). It has over-estimated its capacity to deliver capital projects and Covid-19 has slowed progress further.

## Exhibit 8

### Budgeted capital spending versus actual spending, 2016/17 to 2020/21

The Comhairle has underspent its capital budget in recent years



Source: Audit Scotland

**73.** This pattern has continued into 2021/22 with a reported underspending of almost £10 million. Most of this has resulted from delays in one of the Comhairle's and its partners' main capital projects, its Castlebay community hub project. Around £3.5 million of expenditure planned in 2021/22 has now been re-scheduled for 2023/24. The Comhairle will need to consider the implications of these spending delays as it develops its 2023–28 capital programme.

**74.** The Barra and Vatersay community campus (BVCC) is a collaboration between the Hebridean Housing Partnership, NHS Western Isles and Police Scotland and is supported by the Scottish Government and the Scottish Futures Trust. It will provide schools, libraries, healthcare, and police services from a single community hub. The project is progressing but increasing construction and materials costs mean that some aspects need to be re-assessed.

**75.** The Comhairle published its corporate asset management plan and property asset management plan in 2013. These plans ran until 2018 and are now both significantly out of date. The Comhairle has made progress with disposing redundant assets and implementing co-located office working with its partners. It is currently reviewing options for its use of office space following an increase in the uptake of homeworking resulting from the Covid-19 pandemic.

**76.** The corporate strategy identifies the Comhairle's ageing asset base as a weakness. The Comhairle should update its asset management plans and ensure that they are aligned with achievable capital project timescales.

## The resourcing of a flagship social care project has been challenging

**77.** The Goathill project in Stornoway is the Western Isles' biggest social care project. It aims to provide a care home and housing with extra care<sup>1</sup> on a single site, replacing two residential care homes. The option of extra care housing is a significant development not previously available in the Western Isles.

**78.** The project partners include the Comhairle, the Hebridean Housing Partnership and the Scottish Government's More Homes Scotland Fund. The project is supported by the Western Isles Integration Joint Board. It was approved in September 2017 with a £486k projected annual shortfall.

**79.** The extent of the revenue shortfall has been unclear over the course of construction of the complex and has ranged from £28,000 to £1.8 million. The variances appear to reflect revisions to staffing models for operating the care home and housing with extra care. Completion of construction works have also been delayed. The following key issues remain:

- The Goathill complex will not fully open in summer 2022 as planned, but the residential care home and housing with extra care should be open by April 2023. This is dependent on the successful recruitment of both permanent and relief staff to allow a safe transition from existing care facilities.
- Concerns remain over the ability to fill the 31 posts needed to safely transfer current care home residents to Goathill and maintain respite care capacity (six pre-existing posts are currently vacant).
- The IJB is compensating the Hebridean Housing Partnership for lost income due to housing with extra care not being open by the planned date of summer 2022.

**80.** There have been tensions between the Comhairle and the Western Isles IJB over the funding for Goathill. The IJB expressed concerns that the shortfall would have to be met from its reserves. This has now been addressed with additional funding from the Scottish Government and the non-recurring use of IJB reserves until the close of 2024/25.

## The Comhairle faces ongoing workforce pressures and is developing its workforce planning

**81.** The Outer Hebrides have long-standing difficulties in recruitment, including young people and skilled professionals. The projected decline in working age population and increase in the proportion of older people is a huge challenge for the islands.

<sup>1</sup> Housing with extra care combines accommodation with additional support and care services, for example help with daily needs such as managing medication.

**82.** The Comhairle's corporate workforce plan identifies areas where it has difficulty recruiting staff including social care, qualified nursery key workers, and Gaelic-essential posts. It has an organisational development strategy for developing the future skills of its workforce. This highlights the role of its apprenticeship programme in attracting employees to the Comhairle and developing their skills. It also recognises that leadership training and improving its employment terms and conditions are important to sustain its workforce. It is a living wage employer and is developing flexible working opportunities with a focus on staff wellbeing.

**83.** The workforce and organisational development plans both expire in 2022. The Comhairle is updating these plans to reflect working patterns that emerged during the Covid-19 pandemic. It also needs to develop service-level plans setting out options for addressing skills and resourcing gaps.

### **Training opportunities and satisfaction are high, but work pressures affect take-up**

**84.** Employees now have greater access to on-line training resources. This has been used to good effect to increase participation in training following some decline during the pandemic. A total of 890 employees received training in 2021 and satisfaction with training remains high. Some staff have indicated that work pressures limit their ability to take up training opportunities.

### **Staff surveys have led to wellbeing measures being introduced**

**85.** The Comhairle carried out two specific staff surveys over the period 2020–2022 on working arrangements during the Covid-19 pandemic and on recruitment and retention in social care. It introduced an employee assistance service to provide confidential support to staff in response to wellbeing concerns indicated by the survey. The last organisation-wide satisfaction survey was undertaken in 2018. This indicated that 64 per cent of employees were satisfied with their job but indicated a drop in morale perhaps linked to reducing staff levels.

### **Staff communication could improve**

**86.** Our meetings across the organisations indicated that there was scope for the Comhairle to improve its communication with staff. Previous staff surveys showed a perception that the Comhairle needed to be more open and keep staff informed. The Comhairle should ensure that it resumes its annual surveys particularly given ongoing funding and recruitment pressures.

### **Staff pressures are increasing and leading to reductions in some service provision**

**87.** Our discussions with officers and members across the Comhairle indicated that workload pressures were increasing. The need to cover for vacancies, the rationalisation of management posts, and increasing service demands has contributed to this. Recently, workload pressures have led to managers focusing

on sustaining services at the expense of more strategic planning. This affects the Comhairle's leadership capacity and its ability to develop and improve its services. In February 2022 the IJB reported on the potential impact of demographic and workforce pressures on the health and social care service ([Case study 3](#)).

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### Case study 3

**Demographic and workforce pressures in health and social care are adding to demands**  
**Staff shortages in health and social care are making it difficult to sustain services including**  
**homecare.**

Vacancy levels are high at 14 per cent, equivalent to a headcount of 160. Almost 40 per cent of the workforce is over 55 years of age and becoming eligible for retirement.

An older workforce is more susceptible to longer-term sickness. Sickness levels are high at over 10 per cent days lost through absence in front-line social care and mental health staff.

Some 72 clients are waiting for community-based care, equivalent to some 643 hours of unmet need per week. Average waiting times for care at home are high, exceeding 150 days.

The service is making greater use of agency staff to fill gaps. This is a costly option that can affect the patient-carer relationship. Agency staff typically cost double the equivalent Comhairle staff, and agency staff cost up to five times more than NHS staff in consultancy roles.

The Comhairle is considering longer-term options to help attract and retain employees. As an interim measure it has introduced a one-off £600 retention payment for eligible social care staff.

Source Audit Scotland and Western Isles IJB

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### Apprenticeship opportunities encourage people to remain in the Western Isles

**88.** The Comhairle has worked in partnership with Skills Development Scotland to promote apprenticeships for school-leavers, graduates and people seeking to retrain in a new career. Participants cited these opportunities as a key reason for remaining on the Islands.

**89.** The Comhairle's apprenticeship programme has increased significantly in recent years. In 2021/22, 160 apprenticeships were offered compared with 26 in 2018/19, and a total of 361 apprenticeships were offered across the four years 2018–2022.

**90.** Placements include modern, foundation and graduate apprenticeships. They cover a range of disciplines to reflect the needs of both the Comhairle and businesses across the Western Isles. Apprenticeships are currently ongoing in hospitality, childcare, and health and social care – including placements to help resource the new Goathill care home.

## Procurement practices need to be consistent with aims to support the local economy

**91.** The 2021–2023 procurement strategy recognises the need to maximise the economic, social and environmental benefits from procurement. The Comhairle must strike a difficult balance between achieving economies of scale through procurement from larger mainland contractors and supporting smaller businesses on the islands.

**92.** In 2020/21, during the pandemic, the share of contracts awarded to local bidders fell from 40 per cent to 30 per cent. However, the Comhairle has made progress in engaging the third sector for example charity, voluntary and community groups. It has also implemented an online tendering portal for all new contracts to make the submission and evaluation of tenders easier.

## Procurement failings resulted in the Comhairle making a £0.45 million settlement

**93.** In our [2020/21 Annual Audit Report](#), we reported significant failings in the Comhairle’s handling of the Lews Castle Museum and Archive project. The service contract was awarded in 2011. In 2013 a third party raised legal proceedings against the Comhairle over the way it conducted the procurement exercise.

**94.** The Comhairle’s position throughout was that its processes were proper and competent, and the case remained as a contingent liability in its accounts. However, in August 2020 the Comhairle received legal advice from senior counsel recommending that it settle the case as its position in terms of procurement practice was indefensible.

**95.** In August 2020, the chief executive presented a report to members recommending that the Comhairle settle the legal case. The report did not fully set out the procurement failings that led to the counsel’s advice to settle. This was to reduce the risk of the legal advice coming to the attention of the complainant which would have weakened the Comhairle’s negotiating position. Members rejected the chief executive’s recommendation and instead approved a counter-motion preventing him from settling the case.

**96.** The Comhairle later received full details of the counsel’s advice at its September 2020 meeting and authorised a £0.45 million settlement. The case was settled out of court without admission of liability. We concluded that the chief executive should have disclosed the information to members earlier in the process.

## The Comhairle has made business conduct awareness training available to staff

**97.** Internal auditors and the Standards Commission have been critical of both officers and elected members in recent years concerning specific instances of openness and business conduct:

- In July 2018, the Standards Commission for Scotland censured a councillor for breaching the Councillors' Code of Conduct by failing to register a shareholding in a company.
- A 2019, an internal audit of members' conduct found that a member had breached both the code of conduct and the Comhairle's IT security policy in his handling of a private committee paper.
- In 2022, the Comhairle did not make agendas for its Human Resources Sub-committee available for public inspection, as required by the Local Government (Scotland) Act 1973.

**98.** In 2019, we proposed that the Comhairle use Audit Scotland's 'Your Reputation at Risk' survey to assess officers' and elected members' awareness of business conduct issues. In the subsequent 2018/19 Annual Audit Report, we noted that the Comhairle had not carried out the survey but was developing bespoke training for officers and members. This training had been further delayed by the pandemic but is now being delivered.

# Part 4

## Is the council working well with its partners?



**The Community Planning Partnership has local plans in place for priority areas but needs to renew its overall strategy and focus. The Comhairle supports communities in making local spending decisions. The islands deal provides a framework and funding for key economic projects.**

### **The Comhairle works well with partners in delivering services, but the OHCPP needs to renew its focus**

**99.** The Comhairle recognises that partnership working is essential to achieving its objectives. It works well with its partners to deliver services. This includes its work to support the economy and develop community hubs and its apprenticeship programme. It collaborates with other rural and island authorities and government agencies, including its work with the Northern Alliance local authority network to improve education outcomes. The Comhairle and Skills Development Scotland work closely together and have a charter setting out their shared aim to help school leavers into work, training or further study.

**100.** The OHCPP comprises a wide range of public agency partners and community and third sector bodies that work together to deliver collective ambitions for the islands. It is made up of a Board and an Executive Group, both of which are chaired by an elected member.

**101.** The OHCPP helps to build relationships between local public services. During the Covid-19 suppression measures, partners used their strong relationships to mobilise services and communities to support vulnerable people.

**102.** The OHCPP has three priority groups to focus on the three broad aims of the 2017–2027 LOIP: sustainable population, sustainable economy and improving quality of life. These groups lost some momentum during the pandemic. More recent activity has clearly focused on two key issues: climate change and poverty. The poverty action group is chaired by a councillor and oversees the poverty action plan. The climate group has an external chair from NatureScot and is developing the climate strategy.



**103.** Depopulation remains a critical challenge for the islands. The Comhairle's and its partners' activities, such as the apprenticeship programme, business support and affordable housing, are key to addressing this. The OHCPP has not provided strong oversight in this area in recent years.

**104.** In 2017, the partnership identified two local areas that needed additional effort to improve outcomes (Uist North and Benbecula, and Stornoway West). This was based on data on community planning outcomes and consultation through the How Good is Our Place ([Place Standard](#)) survey tool.

**105.** Both areas have an action plan and have appointed development officers to help the local communities deliver these plans. The partnership has made some progress on positive destinations for school leavers in these areas. Ongoing challenges remain around educational attainment and emergency hospital admissions.

**106.** The OHCPP recognises that it needs to set out clearly how it will deliver the outcomes stated in the LOIP and plans to review its structures. It also plans to revise the LOIP to reflect the Islands (Scotland) Act, National Islands Plan and Islands Growth Deal.

## **Health and social care services continue to face significant challenges**

**107.** The Western Isles IJB provides health and social care services and has been operational since April 2016. It is a partnership between the Comhairle nan Eilean Siar and NHS Western Isles, along with third sector and independent sector providers of health and social care.

**108.** The IJB has set out its aims for integrated and preventative services in its 2020/21 strategic plan. This outlines progress in areas including:

- enhancing the range of services provided through primary care in line with the new GP contract
- moving more mental health services into the community, and developing a strategy for people with learning disabilities and autism
- developing home care services to improve service quality and working arrangements for staff.

## **There are challenges in social care with unplanned hospital admissions and delayed discharges**

**109.** Health survey satisfaction data for the Western Isles compares relatively favourably to the national average but has declined in recent years. The Comhairle has one of the lowest proportions of people aged over 65 with long-term needs who are supported to remain at home (53.5 per cent compared with the 2020/21 average for Scotland of 61.7 per cent).

**110.** Unplanned hospital admissions have increased steadily. This contrasts with a relatively stable rate of unplanned hospital admissions for Scotland. Contributing factors are:

- Emergency hospital admissions have increased by around 25 per cent in the last five years and are now above the national average.
- The falls rate per 1,000 population aged over 65 is high at 29 compared with the Scotland figure of 21.7 in 2020.

**111.** The number of days people spend in hospital when they are ready to be discharged (per 1,000 population) was 764 compared with 488 for Scotland in 2020/21. This is an ongoing challenge for the Western Isles.

**112.** The inspectorate bodies have not inspected either adult or children's services within the last two years owing to the pandemic. The Comhairle will be inspected by August 2023 through the Adult Support and Protection programme. In past inspections and reviews:

- A joint inspection of adult services in March 2016 by the Care Inspectorate and Health Improvement Scotland found some significant weaknesses in the performance of the Health and Social Care Partnership (HSCP). A progress review in 2018 found that the partnership had responded well to the inspection and had made good progress in addressing its recommendations.
- Following a joint inspection of services for children and young people in 2016, a progress review in August 2017 found that partners had made considerable progress.

**113.** The Care Inspectorate also inspects individual facilities. Again, owing to pandemic restrictions, it inspected only four adult service facilities and no children's service facilities over 2020/21. Previous inspections found the following:

- Care at home: 85 per cent of services in the Western Isles had grades of good or better and mirrored the Scottish average.
- Care homes for older people: 44 per cent of homes in the Western Isles had grades of good or better and were below the Scottish average of 50 per cent.
- Residential care services for children and young people: 50 per cent had grades of good or better. This is below the Scottish average of 75 per cent.

**114.** There are huge challenges facing the sustainability of social care across Scotland, which we highlighted in our [Social care briefing](#) in January 2022. [Case Study 3](#) on page 29 highlights the demographic and workforce challenges in providing social care services.

**115.** The IJB is developing a revised strategic plan to set out the board's financial, workforce and transformational plans. The financial outlook for IJBs across Scotland is likely to remain challenging and this will impact on delegated health and social care budgets and on the Comhairle and Western Isles NHS Board as parent organisations.

**116.** In June 2022, the Scottish Government passed primary legislation in the form of the [National Care Service \(Scotland\) Bill](#). This sets out a framework to establish a national care service making Scottish Ministers accountable for social work and social care support. It will also create local care boards, which will replace IJBs, with a responsibility for planning, commissioning and procuring social care services. We will report on the implications of the new arrangements as the Bill is developed and implemented.

### **The Comhairle supports communities in making local funding choices**

**117.** The Comhairle involves communities in decisions about asset transfers and local service delivery. Its practice in this area pre-dates the 2015 Community Empowerment (Scotland) Act. Its process is to first offer assets for disposal to communities at reduced cost where it sees potential community benefit. It transferred three assets in 2020/21 to be used for community play groups, campsites and a gym. It held a participatory budgeting exercise in 2019 with communities and third sector providers to design its community transport contract.

**118.** Crown Estate funding is now the Comhairle's main mechanism for community-led budgeting. The Comhairle has been a strong advocate for the use of Crown Estate funding to support social and economic regeneration in coastal communities. It has 12 area forums that distribute the funding across the islands.

**119.** The forums allow local representatives including elected members, community councils, and community organisations to decide what local projects are to be supported through local Crown Estate funding and other funding such as the Community Challenge Fund. Community learning and development (CLD) officers support each forum.

**120.** The Comhairle supports a community-led approach to working in local areas. Two of the area forums (Harris, and Barra and Vatersay) have opted to widen their remit to act as a collective voice for their area and develop local action plans. Two further area forums are actively pursuing this model. The Comhairle intends to help communities build on their own networks and local arrangements, rather than impose a top-down approach. Progress with implementing area working arrangements has been slow and has been delayed by the pandemic.

**121.** Another feature of the islands are the many independent community trusts. Many of these have been established through community buy-outs and have interests in crofting and wind power generation. They can provide an

additional source of funding for local projects. The Comhairle supports these organisations with requests for asset transfers and funding applications. Some community trusts also receive modest funding from the Comhairle to operate local facilities such as waste recycling.

**122.** The Comhairle could do more to communicate its locality working plans. This would help the public understand what support and options are available.

### **The Comhairle engages with communities and makes good use of locality data to inform its plans**

**123.** The Comhairle engages with communities and makes good use of local data to inform its plans. The LOIP was developed over 18 months through events called community conversations and a ‘Get Heard’ initiative. It used the Place Standard tool and a How Good Is Our Place survey to inform the LOIP’s priorities. The Comhairle also used its community conversation events to seek views on its budget proposals and on the design options for local services.

**124.** The Comhairle’s CLD workers provide good ongoing support to communities, including their youth empowerment work. The Comhairle and the third sector also work closely through the OHCPP, area forums and their links with community councils.

**125.** The Comhairle undertook 12 consultations in 2020/21. It makes the outcomes of these available to the public on its website using a helpful ‘We Asked, You Said, We Did’ format. Its more recent consultation on its 2022–2027 corporate strategy attracted only a very limited response. The Comhairle should build on its earlier good practice to set its strategic direction, including its next planned revision of the LOIP.

### **The Comhairle works well with its partners in developing the local economy**

**126.** The Comhairle recognises that partnership working is essential for it to achieve its economic objectives. It has supported close partnership working with economic partners, including Highlands and Islands Enterprise, Business Gateway, Skills Development Scotland and Stornoway Port Authority, including co-locating teams in Comhairle’s main office. It is an active member of the Regional Economic Partnership, which aims to bring together regional interests to help drive economic growth. It supports economic development in the Outer Hebrides through a broad range of activities:

- supporting 380 jobs by providing £1.8 million funding to local businesses
- producing an agreement between the Comhairle and landowning estates to support community projects and supporting four community buy-outs
- promoting wind power generation opportunities through planning and discussions with the Scottish Government

- securing funding from the Regeneration Capital Grant Fund of over £9.8 million for 10 local community regeneration projects, helping to tackle inequalities and deliver inclusive growth
- delivering infrastructure and environmental improvement projects, including four new marinas and the project to restore the Lews Castle grounds.

## Ferry services are key and delays to two new ferries have had a negative impact on island communities

**127.** Ferry services remain a critical issue for the islands. Transport Scotland is responsible for ferries operations. While the Comhairle is not responsible for ferries, it maintains five ports across the islands.

**128.** The Auditor General's 2022 [report](#) documents the delays to building two ferries for the Clyde and Hebrides network. In 2014, Transport Scotland, supported by Caledonian Maritime Assets Ltd and CalMac, set out a case to procure two new dual-fuel vessels for the network. One of these (vessel 802) is for the Uig, Tarbert and Lochmaddy lifeline ferry service in the Western Isles. Both vessels should have been delivered in 2018, bringing social, economic, and environmental benefits to the islands. The report found that the delays and cost overruns have had a negative impact on island communities and weakened resilience across the Clyde and Hebrides network. Vessel 802 is now expected to be delivered between October and December 2023, which is around five-and-a-half years later than originally planned.

## The Islands Growth Deal provides a framework and funding for key economic projects

**129.** The outline terms for the Islands Growth Deal were approved by the Scottish Government and the UK Government in March 2021. Regional growth deals set out long-term strategic aims for improving regional economies. The Comhairle has taken an active role in developing the deal together with Orkney and Shetland islands councils.

**130.** The deal includes up to £335 million investment across the three island authorities. The Scottish and UK Governments will provide £100 million investment over the next 15 years, subject to approval of a full business case for each project. Partners from across the public, private and academic sectors will provide up to a further £235 million investment. The deal sets out joint commitments for local sustainable economic recovery and growth in sectors including tourism, infrastructure, innovation, energy transition and skills ([Exhibit 9](#)).

**131.** The deal's aims are consistent with the National Islands Plan and the Highlands and Islands Enterprise regional strategy for the area. Partners are currently developing outline business cases for specific projects. As recommended in our 2020 report [Scotland's City Region and Growth Deals](#) partners should also consider how they will measure the deal's long-term

SUCCESS.

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## Exhibit 9

### The Islands Growth Deal and its key projects

The deal includes a range of projects designed to support growth and a low carbon future

**The Outer Hebrides Destination Development project builds on the islands' environmental and cultural heritage. It aims to create employment opportunities across the islands and includes the following projects:**

- **Developing tourism experiences around St Kilda, the Callanish standing stones and other visitor attractions based on the history of the islanders**
- **The Outer Hebrides food and drink programme to support capital investment priorities agreed with community landowners and aquaculture and fishing industry representatives**
- **The Outer Hebrides campus redevelopment project to enhance the University of the Highlands and Islands' facilities across the Outer Hebrides. This aims to help attract a young population to the islands, retain young workers and develop a skilled workforce for existing and expanding businesses.**

**The deal aims to build on the islands' unique potential for green energy and a low-carbon future. The Outer Hebrides Local Energy Hub project aims to provide the initial infrastructure to produce green hydrogen using renewable energy from onshore and offshore wind power.**

Source: Audit Scotland

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# Part 5

## Is the council demonstrating continuous improvement?

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needed.

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**The Comhairle has implemented many successful initiatives but the overall pace of change has been slow. It needs to ensure that it has the leadership capacity to drive strategic and transformational change at the pace**

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### **The Comhairle has a focus on small-scale change and improvement and lacks strategic transformational planning**

**132.** Recent improvements in the Comhairle's performance have been driven by its service departments. This has led to some innovative practices including:

- its apprenticeship programme and employability schemes to secure employees for the Comhairle and across the Western Isles
- the e-Sgoil initiative to promote learning in the islands and beyond
- new primary school leadership models involving executive headteachers and heads of school
- modernising the Comhairle chamber using remote meeting technology
- the community hub proposals to develop a new model of service delivery.

**133.** Larger-scale improvement is less evident. The Comhairle's most recent change plan (2017) focused on organisational restructuring and development. It resulted in efficiencies through voluntary redundancies, property sales and contractual savings but did not consider council-wide transformation opportunities.

**134.** Both elected members and officers should strengthen their focus on strategic change. The Corporate Management Team (CMT) considers council-wide business concerning its workforce, policy developments and other significant operational issues. It does not have a strong focus on transformation and improvement. As noted previously in this report the Comhairle should seek to involve members more in strategic decision-making, and this should include options for change and improvement.

**135.** The Comhairle believes that there are fewer opportunities for the larger-scale transformation of its services on the islands. The private sector market for outsourcing is limited, and with a diminishing population, there are fewer alternatives for delivering services. This limits the options for the Comhairle to reduce or reconfigure its own services such as libraries and leisure. It should however demonstrate that it has explored opportunities such as using digital technology, assets, or procurement to improve its services.

**136.** The Comhairle is still developing its digital strategy. It is important that this sets out how it will make use of digital opportunities to transform its service delivery and ways of working. The new strategy should also support the Comhairle's oversight of digital initiatives across its activities.

### **Self-assessment activity needs to be more strategic and engage employees more in change and improvement activity**

**137.** The Comhairle's self-assessment process is largely based on Best Value guidance and the UK-wide public service improvement framework. A Best Value action planning group is in place to embed improvement and risk management activities in services.

**138.** Self-assessments are undertaken in service departments and have led to mostly smaller-scale improvements in processes. They have also highlighted the need for the Comhairle to make some cross-cutting improvement in developing its asset management, digital, and climate change planning.

**139.** The Comhairle should engage its employees more in its change and improvement activity. Employees are not routinely involved in service improvement and change initiatives, although social care staff make good use of reflective practice and peer review.

**140.** The audit and scrutiny committee takes an external perspective and considers national audit and improvement reports along with regular internal performance reporting.

### **The pace of change has been slow. The Comhairle needs to ensure that it has the leadership capacity to drive change**

**141.** The Commission noted in its most recent 2014 Best Value follow-up report that a culture of continuous improvement needs to be a permanent feature not compromised by events such as changes in political or officer leadership. [Exhibit 10](#) summarises progress against the judgements in the 2014 report. Based on this, and our findings in this report, we have concluded that the overall pace of change has been slow, despite some good examples of innovative service.

**142.** It is vital that the Comhairle sustains the leadership capacity it needs to achieve its objectives. Its chief executive and three of its director-level post holders are likely to retire within the next few years. It is also currently operating without a strategic finance director. In view of the recruitment difficulties on the



islands, this is a risk to the Comhairle's capacity to achieve change at the pace needed.

**143.** Depopulation and difficulties recruiting staff remain a critical challenge to sustaining services on the islands. The Comhairle's forward budget projections require it to identify up to £13 million in savings by 2033. The Comhairle should continue to update its workforce plans as a priority and ensure it has the leadership capacity to fulfil its ambitious plans for sustaining services for the islands communities.

**144.** Elected members and officers need to have more focus on strategic improvement and self-evaluation. The Comhairle needs to achieve more strategic and transformational change rather than more operational improvements. It should also communicate its vision and priorities more clearly to staff, stakeholders and the public.

**145.** The Comhairle should continue its leadership development programme and put further business continuity measures in place to help sustain its capacity. The Comhairle recognises the crucial role played by its partners in achieving its objectives and it should build on its good working with its economic and other partners. The OHCPP also has an important oversight role in achieving the wider partnership aims for the islands.

**Exhibit 10**

## Progress with previous Best Value judgements

2014 Best Value judgement	2022 Controller of Audit judgement	View
The Comhairle has developed performance management, reporting and self-evaluation, and has a more embedded culture of challenge and improvement.	Performance management has strengthened the improvement culture in services. Elected members and the CMT need to focus on key priorities, take a stronger role in driving strategic improvement, and to engage staff in change.	Part 2
The Comhairle has brought together the views of its communities and used these to influence decisions and service design.	The Comhairle makes good use of a range of engagement approaches, including its community conversation events. Area forums are in place to support communities in making Crown Estate funding decisions.	Part 4
An increased pace of change is evident, especially in key areas such as asset and workforce management	The pace of change has slowed, and the Covid-19 pandemic has contributed to this. Corporate workforce and organisational development plans are in place, as is an effective apprenticeship programme. These corporate strategies need to be updated and supported by more detailed service-level planning. Digital and asset management plans are out of date and need to be developed.	Part 3 + Part 5
The Comhairle's improvement work now benefits from a greater focus on self-evaluation.	The Comhairle makes use of the public sector improvement framework and Best Value guidance, but these have led to only minor improvements in processes. A Best Value action planning group oversees departmental improvement, but self-evaluation lacks a strategic or transformational focus.	Part 5
The Comhairle has established an effective corporate improvement member/officer working group to hold responsible officers to account.	The member–officer working groups and the Budget Board are improving oversight of the budget, member-officer working and supporting engagement with communities.	Part 1
The Comhairle needs to develop workforce skills, including performance appraisal and training linked to workforce planning. It should improve absence management.	The Comhairle has increased its on-line training resources and needs to implement leadership training. It has introduced a self-appraisal process for employees. Sickness absence has improved but remains above the national average for both teaching and non-teaching staff.	Part 1 + Part 3
The Comhairle needs to improve its evaluation of customer / citizen satisfaction.	The Comhairle has introduced customer care standards and customer satisfaction surveys, linked to its 'Have your say' area on its website. It includes complaints in its quarterly performance reports to committee.	Part 5

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# Recommendations

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## The Comhairle should consider the following recommendations for improvement:

- The Comhairle should identify clear and specific overall priorities and actions for taking forward its vision.
  - Elected members should ensure they provide strategic oversight and challenge to progress the Comhairle's vision and priorities.
  - The Comhairle should develop medium to long-term financial planning and strategic workforce and asset management planning.
  - In developing capital projects, including its community hub proposals, the Comhairle should ensure projects are supported by robust business cases and that lessons are learned from the Goathill project in areas such as funding and resourcing.
  - The Comhairle should improve its process for identifying and realising savings opportunities, including opportunities from cross-council and partnership working. It should ensure that opportunities for digital efficiencies are fully explored.
  - The Comhairle and partners should develop the LOIP alongside a clear performance management framework to deliver achievable shared outcomes.
  - The Comhairle should develop ongoing training opportunities for members and officers, including making equalities training mandatory for all staff and increasing members' uptake of training.
  - The Comhairle should develop and communicate its area working arrangements more clearly, building on the good practice already in place.
  - The Comhairle should improve communications throughout the council, including communicating the Comhairle's priorities.
-

# Appendix 1

## Best Value audit timeline

2006 Audit of BV and community planning	<b>May 2007- May 2012 LG elections (no admin)</b>	<b>2005 - appointment of new CE Malcolm Burr</b>
2011 BV audit		
2012 BV progress report	May 2012- May 2017 LG elections (no admin)	
2014 BV progress report		
	May 2017- May 2022 LG elections (no admin)	
	May 2022- LG elections (no admin)	

**TO BE DEVELOPED INTO EXHIBIT**

# Comhairle nan Eilean Siar

SEPTEMBER 2022

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# Comhairle nan Eilean Siar

Aithisg Barantais air Feabhas Luach

AN T-SULTAIN 2022

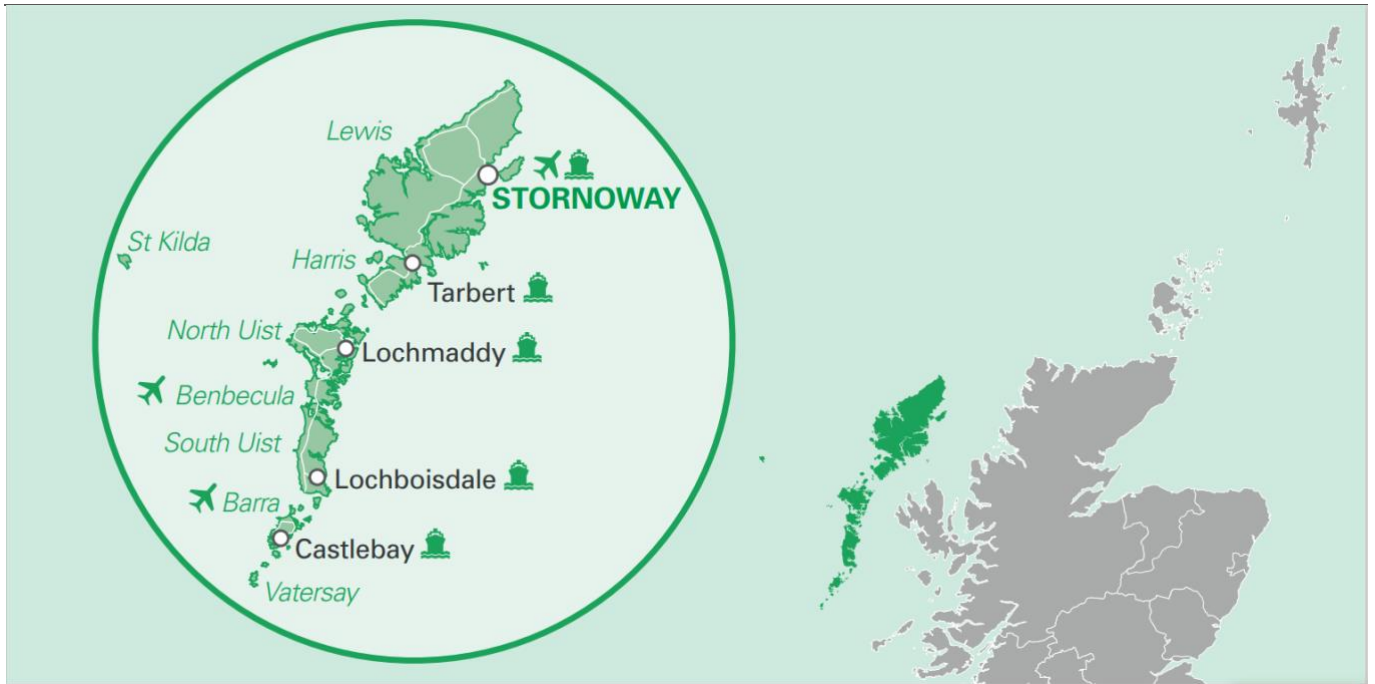
ACCOUNTS COMMISSION 

Air ullachadh le Sgrùdadh Alba  
An t- Sultain 2022

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# Prìomh Fhiosrachadh



**3,071**  
square  
kilometre  
s

**Area**

**26,500**

**Population**  
(mid-year 2020  
estimate)

**31**

**Elected Members**  
**2017**

23 Independent  
7 Scottish National Party  
1 Conservative and  
Unionist

**29**

**Elected Members**  
**2022**

22 Independent  
6 Scottish National Party  
1 Conservative and  
Unionist

**1,575**  
**FTE**

**Staff**

**112.4**  
million

**2022/23**  
**Revenue Budget**

**£38.4**  
million

**2021/22**  
**Capital Budget**

**£0.541**  
million

**Budget Gap**  
**2022-23**



# Modh-obrach sgrùdaidh

1. Chaidh an dleastanas reachdail airson Feabhas Luach a thoirt a-steach fo Achd Riaghaltas Ionadail na h-Alba 2003. Tha an sgrùdadh air Feabhas Luach mar phròiseas leantainneach a tha na phàirt den sgrùdadh bhliadhnail de gach comhairle. Thathar ag aithris nan toraidhean gach bliadhna tro Aithisg an Sgrùdaidh Bhliadhnail. A bharrachd air sin, bidh an Rianadair Sgrùdaidh a' cur Aithisg Barantais air Feabhas Luach do Choimisean nan Cunntasan co-dhiù uair rè an agallaimh sgrùdaidh airson gach comhairle. 'S e seo a' chiad aithisg barantais air Comhairle nan Eilean Siar (ris an canar Western Isles Council ann am Beurla), air am bithear a' dèanamh iomradh mar "a' Chomhairle" san aithisg seo. Gheibhear geàrr-chunntas air na breithneanasan bhon aithisg Feabhas Luach as ùire air a' Chomhairle ann am [Pàirt 5](#), agus tha [Eàrr-ràdh 1](#) a' sealltainn na loidhne-ama airson an sgrùdaidh air Feabhas Luach.

2. Tha an aithisg seo ag amas air barantas a thoirt don Chomisean a thaobh dleastanas reachdail na Comhairle a bhith a' libhrigeadh Feabhas Luach, le fòcas sònraichte air prìomhachasan ro-innleachdail a' Chomisein airson sgrùdadh. Tha sinn ag iarraidh air comhairlean Feabhas Luach a nochdadh le bhith a' sealltainn piseach leantainneach san dòigh sam bi iad a' libhrigeadh sheirbheisean. Tha luaths agus doimhneachd a' phisich seo cudromach airson tuigsinn dè cho math 's a bhios comhairlean a' coileanadh am prìomhachasan san àm ri teachd.

3. Tha an sgrùdadh againn co-rèireach, stèidhichte air cunnart agus a' nochdadh co-theacsa agus coileanadh gach comhairle. Tha e cuideachd a' tarraing air an fhaisneis bho obair sgrùdaidh is mion-sgrùdaidh a rinneadh sna bliadhnaichean roimhe. Rinn sinn beagan obrach an toiseach gus farsaingeachd an sgrùdaidh againn a stèidheachadh. Bha seo a' gabhail a-steach lèirmheas air aithisgean sgrùdaidh is rannsachaidh a rinneadh roimhe, lèirmheas air prìomh sgrìobhainnean na comhairle, coinneamhan tòiseachail le àrd-oifigearan agus cnuasachadh air ar n-eòlas agus fèin-fhiosrachadh air an raon phoblach san fharsaingeachd. Chithear prìomh raointean fòcais airson an sgrùdaidh againn ann am [Ball-taisbeanadh 1](#).

4. Chaidh obair a' mhion-sgrùdaidh airson na h-aithisge seo a ghabhail os làimh bhon Mhàrt chun a' Chèitein 2022. Bha obair an sgrùdaidh againn a' gabhail a-steach:

- agallamhan agus buidhnean-breithneachaidh le buill thaghte agus àrd-oifigearan
- buidhnean-breithneachaidh, a' gabhail a-steach com-pàirtichean planadh coimhearsnachd, buidhnean coimhearsnachd agus luchd-cosnaidh
- a' dèanamh beachd-shùil air raon de choinneamhan na comhairle agus de choinneamhan comataidh
- lèirmheas sgrìobhainnean

## Ball-taisbeanadh 1

### Prìomh raointean fòcais airson an sgrùdaidh againn



Ceannardas, lèirsinn agus prìomhachsasan na Comhairle



Coileanadh sheirbheisean agus a' faighinn bhuilean nas fheàrr



A' toirt taic do eaconamaidh nan eilean, a' gabhail a-steach

- Cùmhnant Fàs nan Eilean
- didseatachadh sheirbheisean, leithid barrachd sheirbheisean gan toirt seachad air-loidhne
- atharrachadh gnàth-shìde agus lùths ath-nuadhachail



Riaghlachas agus sgrùdadh, a' gabhail a-steach

- Trìd-shoilleireachd a thaobh cho-dhùnidhean agus iar-sgrùdadh air pròiseact Caisteal Leòdhais
- Cothromachd agus co-ionannachdan
- Freagairt ris a' ghalar mhòr-sgaoilte Covid-19



Rianachd ionmhasail agus dealbhadh ionmhasail



Dùbhlain dì-dhaoineachaidh, a' gabhail a-steach

- Planadh feachd-obrach
- Sgeama na preantasachd



A' com-pàirteachadh choimhearsnachdan, a' gabhail a-steach

- A' com-pàirteachadh choimhearsnachdan ann an ath-dhealbhadh sheirbheisean agus ann an co-dhùnidhean air maoineachadh ionadail
- Achd cumhachdachadh choimhearsnachdan agus maoinean gan cleachdadh a chum leas na coimhearsnachd



Pliseach leantainneach ann an seirbheisean agus luaths atharrachaidh na Comhairle, a' gabhail a-steach

- Pròiseas agus toraidhean airson fèin-mheasadh
- Adhartas mu choinneimh bhreitheanasan ann an aithisgean Feabhas Luach a rinneadh roimhe

**5.** Bidh luchd-sgrùdadh suidhichte na Comhairle, Sgrùdadh Alba, a' cumail orra Feabhas Luach a sgrùdadh aig a' Chomhairle. Bidh seo a' gabhail a-steach obair iar-sgrùdadh air na molaidhean san aithisg seo agus barrachd obair sgrùdadh mhionaidich air feartan eile de Fheabhas Luach mar a tha iomchaidh.

## **Aithneachadh**

**6.** Tha sinn gu taingeil ag aithneachadh a' cho-obrachaidh agus cobhair a thugadh don sgioba sgrùdadh leis na buill thaghte uile agus le luchd-ùidhe eile rè an sgrùdadh.

# Prìomh theachdaireachdan

- Chan eil Comhairle nan Eilean Siar air dhearbhadh fhathast gu bheil iad a' coileanadh an dleastanais Feabhas Luach aca ann an grunn raointean cudromach. Tha iad air iomairtean soirbheachail a chur an gnìomh agus tha iad a' nochdadh deagh chleachdadh ann an com-pàirteachadh coimhearsnachd agus toirt taic don eaconamaidh ionadail, ach tha luaths atharrachaidh agus pisich aig sgèile nas fharsainge air a bhith slaodach. Chan eil cinnt ann an-dràsta gum bi a' Chomhairle a' coileanadh nan leasachaidhean a tha a dhìth, agus bheirear buaidh air seo leis a' chomas aca a bhith a' cumail rian air na h-ionmhasan, feachd-obrach agus comas ceannardais aca.
- Tha buill thaghte agus an sgioba stiùiridh chorporra ag obair gu math còmhla, ach feumaidh iad stiùireadh is ceannardas ro-innleachdail a thoirt seachad ann an dòigh nas treasa. Ann a bhith a' dèanamh sin, bu chòir dhaibh prìomhachasan soilleir a chomharrachadh agus gnìomhan a dhealbhadh gus an t-atharrachadh is piseach a tha a dhìth a choileanadh. Tha dreuchd stiùiridh chudromach aig a' chom-pàirteachas planadh coimhearsnachd, agus feumaidh sin an ro-innleachd is fòcas iomlan aige ath-nuadhachadh.
- Chan eil aig a' Chomhairle ro-innleachd ionmhasail èifeachdach, airson na meadhan-ùine no fad-ùine, a bhios a' ceangal ri cruth-atharrachadh, feachd-obrach agus planadh mhaoinean. Chan eil iad ach air cuid de na sàbhalaidhean àrd-amasach, a bhathar an dùil bho ath-dhealbhadh sheirbheisean, a thoirt gu buil. Tha a' Chomhairle air an lùghdachadh as motha ann am maoinachadh, ann an cumhaichean da-rìribh, fhulang an coimeas ri ùghdarras ionadail sam bith eile ann an Alba sna beagan bhliadhnaichean a dh'fhalbh. Às eugmhais ro-innleachd ionmhasail mhionaideach, chan eil a' Chomhairle fhathast comasach air dearbhadh gum bi comas aca air na dùbhlain ionmhais mhòra, a tha mun coinneimh thairis air a' mheadhan-ùine is fad-ùine, a choileanadh.
- Tha a' Chomhairle mar ghuth làidir airson nan Innse Gall, agus tha iad a' co-obrachadh gu math le luchd-pàirt, buidhnean nàiseanta agus comhairlean dùthchail is eileanach eile. Tha Cùmhnant Fàs nan Eilean a' cur air dòigh teamplaid airson fàs so-sheasmhach, a' togail air comas lùths nan eilean a tha gun leithid.

- 5 Tha dì-dhaoineachadh agus duilgheadasan trusadh luchd-obrach mar dhùbhlain èiginneach airson seirbheisean a ghlèidheadh air na h-eileanan. Bu chòir don Chomhairle dèanamh cinnteach gu bheil an comas ceannardais aca gus na planaichean àrd-amasach aca airson an eaconamaidh agus ath-dhaoineachadh a choileanadh. Tha iad an-dràsta ag ath-ùrachadh nam planaichean feachd-obrach agus leasachaidh buidhne aca.
- 6 Tha coileanadh sheirbheisean agus riarachas a' phobaill le seirbheisean air a dhol sìos thar cheann sna còig bliadhna a dh'fhalbh. Tha dùbhlain mhòra ann an cùram sòisealta agus dèiligeadh ri bochdainn chonnaidh. Tha coileanadh na Comhairle math ann an seirbheisean foghlaim agus toirt taic don eaconmuid ionadail, agus tha prògram preantasachd soirbheachail aca. Còmhla ris an luchd-pàirt aca, fhreagair a' Chomhairle gu math ris a' ghalar mhòr-sgaoilte Covid-19.
- 7 Feumaidh buill thaghte agus oifigearan barrachd fòcas a chur air rianachd coileanadh targaidichte, piseach agus fèin-mheasadh. Feumaidh aithriseadh poblach air coileanadh a bhith nas so-ruigsinniche, agus feumaidh sin gabhail a-steach adhartas air piseach air builean airson muinntir nan eilean.
- 8 Tha seirbheisean cùraim shòisealta a' cur aghaidh air dùbhlain shònraichte a thaobh fastadh agus eallach obrach. Ri linn chùisean maoinachaidh agus goireasachaidh, tha mì-chinnt ann a thaobh mar a thèid an goireas suaicheanta airson slàinte is cùram sòisealta a libhrigeadh leis a' Chomhairle agus Co-bhòrd an Amalachaidh (IJB).
- 9 Tha buill thaghte a' tuigsinn chùisean coimhearsnachd. Tha planaichean ionadail aig a' Chom-pàirteachas Planadh Coimhearsnachd airson sgìrean aig a bheil feum mar phrìomhachas. Tha a' Chomhairle a' dèanamh deagh adhartas air cuid den Achd Cumhachdachadh Choimhearsnachdan, agus tha iad a' toirt taic do choimhearsnachdan gus co-dhùnaidhean caiteachais a dhèanamh gu h-ionadail air cleachdadh maoinachadh Oighreachd a' Chrùin.

# Pàirt 1

## A bheil stiùireadh ro-innleachdail soilleir aig a' Chomhairle?



**Tha a' Chomhairle mar ghuth làidir airson nan eilean. Tha iad a' cur an cèill lèirsinn fharsaing airson na sgìre stèidhichte air deagh thuigse air feumalachdan ionadail. Feumaidh iad prìomhachasan nas soilleire a chur air bhonn agus fòcas a chur air cùisean ro-innleachdail.**

**Fhreagair a' Chomhairle gu math ri Covid-19.**

### An co-theacsa ionadail

**7.** Tha Innse-Gall (ris an canar gu tric na h-Eileanan Siar, no the Western Isles sa Bheurla) nan sreath de dh'eileanan gu taobh an iar-thuath air tìr-mòr na h-Alba. Tha 11 eilean ann air a bheil daoine a' fuireach agus barrachd air ceud eilean ainmichte, a' còmhdachadh 3,071 cilemeatair ceàrnagach agus a' leudachadh gu 209 cilemeatairean a dh'fhaid.

**8.** Tha mu 26,500 duine san sgìre, agus mar sin 's e a' Chomhairle an treas ùghdarras ionadail as lugha a thaobh àireamh-shluaigh ('s iad Comhairle Arcaibh agus Comhairle Shealtainn an fheadhainn as lugha). 'S iad na prìomh eileanan air a bheil daoine a' fuireach Leòdhas, Na Hearadh, Beinn na Faoghla, Uibhist a Tuath, Uibhist a Deas agus Barraigh. Tha mu 30 sa cheud den àireamh-shluaigh (7,280) a' fuireach sa phrìomh bhaile Steòrnabhagh air Eilean Leòdhais. Tha an co-rèir de luchd-bruidhinn na Gàidhlig sna h-Eileanan Siar (barrachd is 50 sa cheud) nas àirde na ann an sgìre-comhairle sam bith eile ann an Alba.

**9.** An coimeas ri sgìrean eile na h-Alba, tha co-rèir nas àirde de dhaoine sna h-Eileanan Siar ag obair ann an rianachd phoblach, turasachd, àiteachas, coilltearachd is iasgach, agus slàinte is obair shòisealta. 'S e a' Chomhairle am fastaiche as motha ann an Innse-Gall, le barrachd is 2,000 neach-cosnaidh (1,575 co-ionann ri làn-ùine). Tha ìre a' chosnaidh ann an h-Innse-Gall (81.5 sa cheud) nas àirde na an cuibheas nàiseanta (72.9 sa cheud), ach tha an tuarastal cuibheasach nas ìsle.

**10.** Tha Innse-Gall ainmeil airson am bòidhchead nàdarra agus an leas cultarach aca, agus tha 10 gu 15 sa cheud de ghnìomachd eaconamach ceangailte ri turasachd. Mar is trice, bidh turasachd a' tàladh barrachd is 200,000 neach-tadhail chun nan eilean gach bliadhna agus a' toirt taic dhìreach do 1,000 obair cho-ionann ri làn-ùine. Gu tric, bidh muinntir nan eilean a' ruith meanbh-ghnothachasan turasachd gus teachd-a-steach bho obair eile, leithid croitearachd, a leasachadh.

**11.** 'S e crìonadh na h-àireimh-shluaigh a' chùis as cudromaiche a tha mu choinneimh nan eilean agus bidh seo a' toirt dùbhlain do sheasmhachd sheirbheisean leithid seirbheisean cùraim shòisealta agus slàinte. Thathar a' ro-mheasadh gun tuit an àireamh-shluaigh le 9.4 sa cheud eadar 2018 agus 2033 (an crìonadh as motha airson ùghdarras ionadail sam bith ann an Alba), fhad 's a thathar a' ro-mheasadh gum bi àireamh-shluaigh na h-Alba a' dol am meud 2.3 sa cheud. Rè na h-ùine seo, thathar a' ro-mheasadh gum bi an àireamh-shluaigh de dhaoine air na h-eileanan a tha nas sine na 75 bliadhna a dh'aois a' dol am meud le barrachd is 30 sa cheud, fhad 's a bhios an àireamh-shluaigh dhiubhsan a tha ag obair a' crìonadh 13 sa cheud agus an àireamh de chlann a' crìonadh le cha mhòr 20 sa cheud. San fharsaingeachd, tha dùil-bheatha fhallain nas àirde ann na gheibhear sa chòrr de dh'Alba airson an dà chuid boireannaich agus fireannaich, ach tha ìrean àrda ann de ro-reamhrachd agus de leigeil a-steach do dh'ospadal air sàilleibh deoch làidir.

**12.** Chan eil sgìre sam bith ann an Innse-Gall ainmichte am measg an 20 sa cheud de sgìrean as easbaidhich ann an Alba, a rèir clàr Albannach an ioma-airceis (an SIMD). Tha ceàrnaidhean beaga, iomallaichte de bhochdainn ann, ge-tà, air feadh nan eilean. Tha a' chuid as motha de sgìrean sna h-eileanan (80 sa cheud) a' tuiteam taobh a-staigh an 20 sa cheud de sgìrean as easbaidhich a thaobh cothruim ann an Alba, a' ciallachadh gu bheil e a' toirt nas fhaide gus cothrom fhaighinn air seirbheisean le càr no còmhdhail phoblach. Dh'àrdaich an ìre de bhochdainn chloinne sna h-Eileanan Siar bho 12 sa cheud ann an 2015 gu 15 sa cheud ann an 2019/20, a tha nas ìsle na am figear de 18.8 sa cheud airson na h-Alba.

## **Tha a' Chomhairle air lèirsinn fharsaing a chur an cèill airson na sgìre, ach chan eil iad air prìomhachasan ro-innleachdail soilleir a chomharrachadh gus fòcas a chur air gnìomhan**

**13.** Tha prìomh sgrìobhainnean ro-innleachdail na Comhairle a' cur an cèill amasan farsaing is co-chòrdail gus taic a thoirt don eaconamaidh agus do chàileachd-beatha muinntir Innse Gall. ([Ball-taisbeanadh 2](#)). Tha am plana leasachaidh bhuilean ionadail (LOIP) a' cur an cèill na lèirsinn airson na Comhairle agus na com-pàirtichean planadh coimhearsnachd aca. Tha amasan coitcheann aig an ro-innleachd chorporra agus aig an LOIP.

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## **Ball-taisbeanadh 2**

### **Foir-shealladh air prìomh phlanaichean ro-innleachdail na Comhairle**

	<b>Ùine</b>
<b>Plana Leasachaidh Bhuilean Ionadail (an LOIP) aig Com-pàirteachas Planadh Coimhearsnachd Innse Gall</b>	2017-27

Ag amas air builean a leasachadh a thaobh ath-dhaoineachadh, fàs eaconamach agus càileachd na beatha. Air a neartachadh le dà phlana ionadais.

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### Ro-innleachd Chorporra

2022-27

A' cur an cèill stiùireadh ro-innleachdail na Comhairle. A' cur an cèill amasan ro-innleachdail a tha co-chòrdail ris an LOIP, le taic bho chomharran coileanaidh ioma-chuimseach.

### Ro-innleachd Buadhachadh agus Ath-nuadhachadh

2020-22

Ag ath-ùrachadh stiùireadh corporra na Comhairle sa cho-theacsa de dh'ath-shlànachadh bhon ghalar mhòr-sgaoilte. A' cur an cèill amasan farsaing gus taic a thoirt do choimhearsnachdan, don eaconamaidh agus do lùths ath-nuadhachail.

### Cùmhnant Fàs nan Eilean

2022-37

Tha Cùmhnant Fàs nan Eilean airson nan Eilean Siar, Arcaibh agus Sealtainn (am Màrt 2021) a' cur an cèill co-ghealltanasan airson ath-shlànachadh eaconamach agus fàs ann an turasachd, sgilean agus lùths ath-nuadhachail

Tùs: Sgrùdadh Alba

**14.** Tha ro-innleachd corporra na Comhairle a' cur an cèill stiùireadh ro-innleachdail na Comhairle. Tha i a' gabhail a-steach 20 buil ro-innleachdail a tha ceangailte ri ceithir prìomhachasan farsaing iomlan ([Ball-taisbeanadh 3](#))

## Ball-taisbeanadh 3

### Ro-innleachd corporra

Tha an ro-innleachd corporra a' gabhail a-steach 20 buil ro-innleachdail a tha ceangailte ri ceithir prìomhachasan farsaing iomlan

#### PRÌOMHACHASAN RO-INNLEACHDAIL

Neartachadh an eaconamaidh ionadail	Cumail taic ri clann, teaghlachan agus daoine òga	Cumail taic ri coimhearsnachdan ath-leumach agus ri càileachd na beatha	A bhith mar Chomhairle sheasmhach agus in-ghabhalach
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#### BUILEAN RO-INNLEACHDAIL

Libhrigeadh nam pròiseactan ann an Cùmhnant nan Eilean	Irean buileachaidh a' sìor-dhol am meud	Tha a' Ghàidhlig, dualchas nàdarra agus dualchas cultarach ar coimhearsnachdan a' faighinn taic agus brosnachadh	Coimhearsnachdan air an cumhachdachadh gu bhith aig teis-mheadhan ar co-dhùnaidhean
In-thasgadh didseatach a' libhrigeadh bhuilean do choimhearsnachdan	Tràth-thaic ann gus a' chlànn as so-leònte a chumail sàbhailte	Tha daoine a' faighinn a' chùram is taic a tha a dhìth orra a chum 's gun caith iad beatha fhallain, neo-eisimeileach	An lorg-càrboin againn ga lùghdachadh agus slighe ga leasachadh a dh'ionnsaigh neoni lom airson nan eilean
In-thasgadh ann an togalaichean agus bun-structar	Tha sgoiltean nan ionadan airson ionnsachadh fad-beatha	Tha dealbhadh agus bun-structar a' coinneachadh	Tha co-ionannachd chothroman ga meudachadh



	agus nam prìomh mhaoinen airson na coimhearsnachd	ri feumalachdan ar coimhearsnachdan	
Irean de sgilean air am meudachadh air feadh ar coimhearsnachdan is feachd-obrach	Tha daoine fallain agus gnìomhach	Tha ar coimhearsnachdan sàbhailte, in-ghabhalach agus reachdmhor	Tha seirbheisean èifeachdach agus seasmhach gan toirt seachad don choimhearsnachd
Follaiseach gu bheil fàs ann an gnothachasan beaga agus meadhanach	Goireasan cùraim-chloinne rim faotainn airson coinneachadh ri feumalachdan phàrantan a tha ag obair	Lùghdachadh neo-ionannachd agus bochdainne agus brosnachadh gluasaid shòisealta	Tha riaghlachas èifeachdach na Comhairle ann

Tùs: Comhairle nan Eilean Siar, Ro-innleachd Chorpóra 2020-27

**15.** Tha an ro-innleachd chorpóra a' liostadh 24 ro-innleachdan taiceil, a' gabhail a-steach an ro-innleachd taigheadais ionadail, an ro-innleachd còmhhdail ionadail agus am poileasaidh co-cheangal agus compàirteachadh coimhearsnachd. Chan eil an ro-innleachd chorpóra a' dèanamh iomradh air ro-innleachdan cudromach eile, leithid am plana airson sheirbheisean cloinne amalaichte agus an ro-innleachd an aghaidh bochdainn. Bu chòir don Chomhairle sealltainn nas soilleire mar a tha na prìomh ro-innleachdan aca a' toirt taic do na prìomhachasan aca.

**16.** Tràth ann an 2022, chruthaich a' Chomhairle plana obrachaidh gus na ceanglaichean a neartachadh eadar an ro-innleachd chorpóra, am plana leasachaidh bhuilean ionadail (LOIP) agus planaichean gnothachais nan seirbheisean. Tha am plana obrachaidh a' cur an cèill gnìomhan taiceil agus ceuman gus sùil a chumail air adhartas san àm ri teachd.

**17.** Chan eil an ro-innleachd chorpóra a' gabhail a-steach gnìomhan gus na builean ro-innleachdail aice a choileanadh. Tha i a' toirt fa-near gum bi iad seo ag atharrachadh thairis air ùine agus gun tèid an leasachadh tro phlanaichean gnothachais nan seirbheisean agus tron phlana obrachaidh. Ach tha i a' gabhail a-steach còrr is 200 comharra coileanadh gus sùil a chumail air adhartas a dh'ionnsaigh nam builean ro-innleachdail.

**18.** Chan eil an ro-innleachd chorpóra a' comharrachadh nam prìomh phrìomhachasan aice am measg an raoin fharsaing de bhuilean ro-innleachdail. Bu chòir don Chomhairle cur an cèill prìomhachasan soilleir, sònraichte a chomharraicheas dè dìreach a dh'fheumas iad a dhèanamh gus an lèirsinn aca a choileanadh. Bhiodh seo a' toirt taic do bhuill thaghte agus don sgioba stiùiridh chorpóra ann a bhith a' dèanamh cinnteach gu bheil a' coileanadh na lèirsinne. A bharrachd air sin, bhiodh e a' cuideachadh gus conaltradh a dhèanamh ri luchd-obrach agus luchd-ùidhe gu bheil argamaid glè làidir ann airson gnìomhan fòcasach air prìomh chùisean.

## Tha a' Chomhairle mar ghuth làidir airson Innse Gall, agus tha iad a' co-obrachadh gu math le comhairlean eileanach eile

**19.** Bidh buill thaghte agus oifigearan a' coiteachadh aig an ìre roinneil, aig an ìre Albannaich agus aig ìre na Rìoghachd Aonaichte air cùisean cudromach airson nan eilean. Tha iad seo a' gabhail a-steach lùths ath-nuadhachail, còmhhdail agus comas-ceangail didseatach,

maoineachadh bho Oighreachd a' Chrùin agus poileasaidhean maoinichaidh ùra a tha a' tòiseachadh an dèidh don Rìoghachd Aonaichte an t-Aonadh Eòrpach fhàgail.

**20.** Bidh a' Chomhairle ag obair leis na comhairlean eileanach agus dùthchail eile. Tha seo a' gabhail a-steach obair air builean foghlaim a leasachadh tron chom-pàirteachas Caidreachas a Tuath. Ag obair còmhla, leasaich na trì comhairlean eileanach Cùmhnant Fàs nan Eilean, a dh'fhaodadh in-thasgadh luach £335 millean a thoirt gu ùghdarrasan ionadail nan eilean agus suas ri 1,300 obair ùr a chruthachadh.

**21.** Tha luchd-pàirt na Comhairle a' cur luach air Com-pàirteachas Planadh Coimhearsnachd Innse Gall (OHCPP) mar fhòram feumail airson còmhradh agus lìonrachadh. Tha a' Chomhairle agus am prìomh luchd-pàirt aca ag aithneachadh nan cùisean farsaing a tha mun coinneimh, agus tha iad den bheachd gur e aithris fheumail air comhair cho-phàirtichte a tha sa phlana leasachaidh bhuilean ionadail (an LOIP).

## Fhreagair a' Chomhairle gu math ri Covid-19

**22.** Chleachd a' Chomhairle deagh cheanglaichean leis an luchd-pàirt aca gus seirbheisean a chumail a' dol gu luath agus daoine so-leònte a dhìon aig toiseach a' ghalar mhòr-sgaoilte Covid-19 ([Rannsachadh cùise 1](#))

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### Rannsachadh cùise 1

#### Fhreagair a' Chomhairle agus an luchd-pàirt aca gu math ris a' ghalar mhòr-sgaoilte Covid-19

Fhreagair a' Chomhairle agus an luchd-pàirt aca gu luath ris a' ghalar mhòr-sgaoilte. Chuir iad teicneòlas didseatach gu deagh bhuil airson gnothachas na comhairle a chumail a' dol, obair bhon taigh agus cothrom air foghlam. Tha eisimpleirean de na gnìomhan a rinneadh a' gabhail a-steach:

- a' cur air bhonn sgioba ath-leumachd sa Chomhairle gus co-dhùnaidhean a dhèanamh gu luath, a' gabhail a-steach cur an gnìomh ag obair bhon taigh airson an luchd-obrach aca
- a' cur air bhog freagairt coimhearsnachd le loidhne-taice, air obrachadh le saor-thoilich, a thàlaidh còrr is 130 buidhnean ionadail agus saor-thoilich.
- a' glèidheadh làn chomas-obrachaidh an luchd-obrach a bha a' dèiligeadh ri sochairean, a' lùghdachadh ùineachan giollachd airson tagraidhean fhad 's a bhathar a' cumail irean pongalachd, agus a' dèanamh phàighidhean èiginneach air biadh-sgoile an-asgaidh.
- a' leudachadh a' chothruim a bha sgoilearan a' faighinn air ionnsachadh air-loidhne agus a' cleachdadh an uidheim e-Sgoil aca gus leasain bheò, eadar-ghnìomhach a lìbhrigeadh mar phàirt de thairgse ionnsachadh-d na h-Alba.
- a' riarachadh tabhartasan taic gnothachais agus a' toirt seachad maoinichadh a bharrachd gus taic a thoirt do ghnothachasan so-leònte
- ag obrachadh sia ionadan làithean-saora rè an t-samhraidh, san robh luchd-obrach leasachadh is ionnsachadh coimhearsnachd a' stiùireadh ghnìomhachdan airson clann phrìomh-luchd-obrach agus sgoilearan so-leònte.

#### Cèilidhean Covid

Bhrosnaich a' Chomhairle cèilidhean air-loidhne ('s e cruinneachadh traidiseanta Albannach a tha ann an cèilidh, gu tric le ceòl Gàidhealach) gus daoine fa leth agus coimhearsnachdan a cheangal ri chèile rè bacaidhean a' ghlasaidh-shluaigh, a' gabhail a-steach seann daoine nan eilean agus buidhnean do-ruigsinn.

Uile gu lèir, thachair 63 cèilidhean beò air duilleag Facebook na Comhairle thairis air 2020/21. Bha iad air an coimhead le còrr is 1.6 millean duine bho 22 dhùthaich.

Thug na tachartasan air-loidhne seo cothrom air leth gus teachdaireachdan na Comhairle a chur air adhart agus comhairle chudromach air slàinte is sàbhailteachd a thoirt seachad do raon farsaing de luchd-èisteachd.

Tùs: Sgrùdadh Alba agus Comhairle nan Eilean Siar

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## **Tha buill thaghte ag obair gu math còmhla, ach feumaidh iad fòcas nas làidire a chur air cùisean ro-innleachdail**

**23.** Thachair na taghaidhean riaghaltais ionadail an dèidh dhuinn ar n-obair sgrùdaidh air an fhàrdach, mar gum b' ann, a choileanadh. Leig an ceannard a bh' ann dheth a dhreuchd agus chaidh 10 buill ùra a thaghadh. Tha 29 buill aig a' Chomhairle: tha a' chuid as motha dhiubh nan neo-eisimeilich (22); tha sia seataichean aig an SNP; agus tha aon aig Pàrtaidh Tòraidheach na h-Alba.

**24.** Gu traidiseanta, tha a' Chomhairle air obrachadh gun rianachd fhoirmeil no buidheann dùbhlach foirmeil. Bidh buill thaghte ag obair gu math còmhla agus bidh iad a' tighinn gu co-aonta air iomadh co-dhùnadh. Tha tuigse mhionaideach aig buill air cùisean ionadail.

**25.** Tha a' Chomhairle ag obrachadh siostam traidiseanta airson nan comataidhean, a tha stèidhichte air seirbheisean. 'S iad na prìomh chomataidhean: Comataidh na Làn-chomhairle, Comataidh Poileasaidh agus Stòras, Comataidh Sgrùdaidh agus trì comataidhean seirbheis.

**26.** Bidh buill gu gnìomhach a' sgrùdachadh nam pàipearan a gheibh iad, a bharrachd air cunntas as ùr sam bith. Tha mòran den aithriseadh do chomataidh air seirbheisean agus cùisean obrachaidh. Bidh Comataidh Poileasaidh agus Stòras a' toirt sùil air cùisean bho air feadh na Comhairle, leithid solarachadh agus goireasan daonna, ach tha sgrùdachadh air cùisean nas ro-innleachdail gu math cuibhrichte fiù 's leis a' chomataidh seo.

**27.** Bu chòir don Chomhairle amas air buill a gabhail a-steach barrachd ann an co-dhùnidhean ro-innleachdail. 'S iomadh pàipear a chuirear gu buill airson aonta. Bu chòir smaointinn air pàipearan roghainn a chleachdadh barrachd, gus leigeil le buill co-dhùnidhean gnìomhach a dhèanamh. Mar a dh'ainmicheadh roimhe, nan robh fòcas nas làidire air prìomhachasan air feadh na Comhairle, bhiodh sin a' brosnachadh sgrùdachadh ro-innleachdail nas làidire agus ceannardas bho bhuill thaghte.

**28.** Tha a' Chomhairle air ceuman a thoirt a-steach gus leigeil le buill a bhith ag obair nas dlùithe le oifigearan taobh a-muigh nan comataidhean. 'S e deagh chleachdadh a tha seo, agus bidh e a' leigeil le buill cùisean a rannsachadh agus a dheasbad mus tèid poileasaidh a leasachadh gu foirmeil. Labhair buill thaghte gu taiceil mu dhreuchd nan fòraman seo, a tha a' gabhail a-steach:

- Buidhnean-obrach de bhuill is oifigearan far am faod buill beachdachadh air cùisean poileasaidh agus obair nas dlùithe le oifigearan. Faodaidh na buidhnean-obrach seo gabhail a-steach luchd-ùidhe bhon taobh a-muigh, mar eisimpleir riochdairean iasgaich agus croitearachd.

- Bidh buidheann nan cathraichean a' toirt seachad fòram far am faod na cathraichean agus an ceannard poileasaidh corporra a dheasbad agus bidh e ag obair mar chlàr-èisteachd airson chùisean poileasaidh.
- 'S e bòrd a' bhuidseit buidheann nach bi a' dèanamh cho-dhùnaidhean, agus tha gach uàrd is buidheann phoilitigeach chlàraichte air a riochdachadh air. Bidh e a' beachdachadh air a' bhuidseat gu mionaideach agus mar a thathar ga chosg air feadh na bliadhna. Faodaidh e coinneamhan le riochdairean coimhearsnachd ionadail a chur air bhonn gus cùisean buidseit agus roghainnean airson shàbhalaidhean a dheasbad.
- Bidh seiminearan bhall a' leigeil le cùisean a bhith air an deasbad ann an doimhneachd. Tha iad air an deagh fhrithealadh agus bidh iad a' dèiligeadh ri cuspairean leithid Cùmhnant Fàs nan Eilean agus an t-Seirbheis Cùraim Nàiseanta.

## Feumaidh buill thaghte barrachd trèanadh leantainneach agus leasachadh fhaighinn

**29.** Bidh buill a' faighinn trèanadh inntigidh ioma-chuimseach agus trèanadh a bharrachd gus taic a thoirt dhaibh nan dreuchdan reachdail air comataidhean dealbhadh is ceadachd. Labhair buill gu deimhinneach mun taic a bhios iad a' faighinn bho oifigearan.

**30.** Bu chòir gu bheil aireachas nas treasa aig a' Chomhairle air leasachadh bhall taghte. Thathar a' toirt seachad trèanadh air cùisean cudromach, leithid ro-innleachd buidseit agus Cùmhnant Fàs nan Eilean, ach chan eil prògram foirmeil de thrèanadh leantainneach ann. Tha an ìre-chleachdaidh de thrèanadh bhall caran measgaichte, agus bhiodh iad a' cur fàilte air barrachd trèanadh a bha structaraichte agus leantainneach. Bu chòir gu bheil seo a' gabhail a-steach trèanadh air dreuchdan reachdail agus air cuspairean nas fharsainge, leithid sgrùdachadh ionmhasail, dòigh-ghiùlain bhall, dàimhean obrach agus cleachdadh nam meadhanan sòisealta.

**31.** Sheall suirbhidh air sunnd nan àrd-oifigearan sa Chomhairle gum b' e an giùlan agus dol a-mach aig feadhainn am measg nam ball taghte aon de na cuspairean as cudromaiche dhaibh. Tha an ceannard air obair còmhla ri buill thaghte gus dèiligeadh ri iomagainean a thaobh mar a bhios grunn bhall air eadar-obrachadh le oifigearan.

# Pàirt 2

## Dè cho math 's a tha a' Chomhairle a' coileanadh?



**Feumaidh a' Chomhairle am fòcas aca air piseach a neartachadh agus aithriseadh nas soilleire a thoirt seachad air na prìomhachasan iomlan aca. Tha coileanadh sheirbheisean air a dhol sìos thar cheann, agus tha dùbhlain mhòra ann an cùram sòisealta agus ann an dèiligeadh ri bochdainn chonnaidh. Tha a' Chomhairle a' coileanadh gu math ann am mòran sheirbheisean foghlaim, agus tha iad a' toirt taic don eaconamaidh ionadail. Tha prògram preantasachd soirbheachail aca.**

### **Feumaidh a' Chomhairle piseach a chur air an aithriseadh poblach air coileanadh, a' gabhail a-steach air an adhartas aca air prìomhachasan iomlan**

**32.** Tha làrach-lìn na Comhairle a' toirt cothrom air raon ioma-chuimseach de dh'aithrisean air coileanadh sheirbheisean, aithisgean bliadhnail, aithisgean luchd-sgrùdaidh agus ro-innleachdan taiceil. Chan eil i, ge-tà, a' toirt foir-shealladh so-ruigsinneach don phoball air adhartas air prìomh raointean. Bidh cuid de chomhairlean a' taisbeanadh fiosrachadh coileanaidh ann an cruth 'deas-bhòrd' air an làrach-lìn aca, nì a bhios ga dhèanamh nas fhasa do luchd-amhairc barail a thogail air coileanadh thar cheann.

**33.** Chan eil a' Chomhairle agus an luchd-pàirt aca ann an Com-pàirteachas Planadh Coimhearsnachd Innse Gall (OHCPP) air aithisg fhoillseachadh fhathast air adhartas air a' phlana leasachaidh bhuilean ionadail (an LOIP) o chionn 2019/20. Bidh a' Chomhairle ag aithris air a' choileanadh agus adhartas aca fhèin a thaobh bhuilean tro na h-aithisgean dèanadas poblach a thathar a' foillseachadh gach bliadhna. Tha na h-aithisgean seo so-ruigsinneach agus fiosrachail. Bidh iad a' toirt bàrr-phuingean bho ghnìomhachdan na Comhairle agus bidh iad a' gabhail a-steach raointean far a bheil fo-choileanadh ann, ach cha bhi iad a' dèiligeadh ri coileanadh gu siostamach thairis air a h-uile prìomhachas ro-innleachdail.

### **Tha leasachaidhean a dhìth ann an rianachd coileanaidh**

**34.** Tha dàta air coileanadh, a' gabhail a-steach Frèam-obrach Shlatan-tomhais airson Riaghaltas Ionadail (an LGBF), gan aithris don Chomhairle tron Chomataidh Poileasaidh agus Stòras gach bliadhna. Bidh na h-aithrisean seo a' tarraing aire do raointean airson leasachadh,

agus bidh gnìomhan airson dèiligeadh riutha seo gan gabhail a-steach sna cunntasan as ùra air plana gnothachais nan seirbheisean a thathar a' foillseachadh gach ràith. Tha a' Chomhairle air an coileanadh cuibheasach nàiseanta a chur mar a' bhun-roghainn targaid airson mòran de na ceuman coileanadh aca. Bu chòir targaidean nas brioghmhoire a leasachadh gus am fòcas air piseach a neartachadh.

**35.** Bidh buill thaghte cuideachd a' faighinn aithisgean air coileanadh gach ràith aig comataidhean seirbheise. Bidh iad seo a' tarraing aire do adhartas iomlan, cùisean làithreach, coileanadh ionmhasail agus gearanan. Tha an dòigh-aithris aca feumail, ach tha na sgrìobhainnean-taice ro-mhionaideach agus cha toir iad tuigse shoilleir air an adhartas a rinneadh fa chomhair chùisean prìomhachais airson gach seirbheis no thairis air a' Chomhairle. Faodaidh buill eadra-lìon na Comhairle a chleachdadh cuideachd gus cothrom fhaighinn air an fhiosrachadh coileanadh seo taobh a-muigh cuairt aithrisidh nan comataidhean.

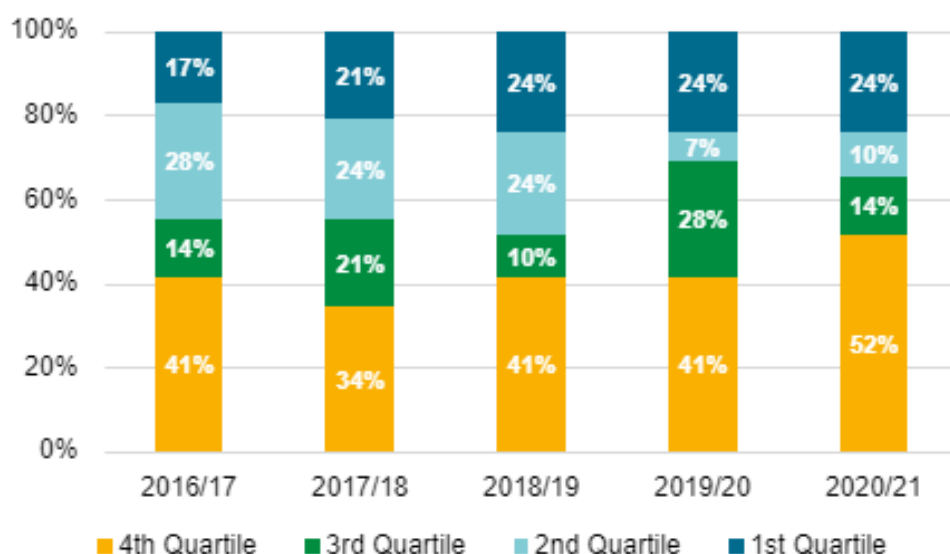
### Tha coileanadh na Comhairle thar cheann air a dhol sìos, ach tha iad a' coileanadh gu math ann am foghlam agus ann an toirt taic don eaconamaidh

**36.** Tha am Frèam-obrach Shlatan-tomhais airson Riaghaltas Ionadail (an LGBF) a' leigeil le comhairlean coimeas a dhèanamh eadar iad fhèin agus an cuibheas Albannach. Tha am measadh a rinn sinn air na comharran coileanadh LGBF airson na Comhairle a' sealltainn gu bheil coileanadh sheirbheisean air a dhol sìos thairis air na còig bliadhna a dh'fhalbh, agus tha mu dhà thrian de na comharran a-nis a' tuiteam san dà chairteal as ìsle thairis air 2019 – 2021 an coimeas ri beagan is an dàrna leth dhiubh ann an 2016 - 2018 ([Ball-taisbeanadh 4](#))

#### Ball-taisbeanadh 4

##### Coileanadh na Comhairle an coimeas ri comhairlean eile, 2016/17 gu 2020/21

Tha coileanadh an coimeas ri coileanadh chomhairlean eile air a dhol sìos



**A' taisbeanadh coileanadh an coimeas ris a' chuibheas nàiseanta thairis air 29 comharran coileanadh: corporra, àrainneachdail, foghlaim agus cùraim shòisealta (chan eilear a' gabhail a-**

## steach riarachas chustamairean agus comharran stèidhichte air cosgais, oir dh'fhaodadh cosgais a bhith an eisimeil air cruinn-eòlas)

Tùs: Sgrùdadh Alba; Frèam-obrach Shlatan-tomhais airson Riaghaltas Ionadail (an LGBF), Seirbheis an Leasachaidh, 2020/21

### 37. Tha a' Chomhairle air coileanadh gu math gus taic a thoirt don eaconamaidh ionadail:

- tha iad a' toirt taic don cho-rèir as àirde de dhaoine gun chosnadh a dhol a-steach a dh'obair ann an Alba (aig 21 sa cheud, an coimeas ri cuibheas nàiseanta de 6 sa cheud airson comhairlean na h-Alba). Tha am prògram Stiùireadh Cosnadh, Iomairt agus Trèanadh (MEET) agus an t-seirbheis Bith-beò agus Ionnsachadh Neo-eisimeileach Innse Gall (HILLS) a' toirt taic do luchd-pàirteachaidh gus sgilean ùra ionnsachadh agus fèin-fhiosrachadh a chosnadh tro ghreisean-gnìomhachais. Thugadh taic do 17 luchd-pàirteachaidh tron phrògram, agus den t-sianar luchd-pàirteachaidh a choilean am prògram ann an 2021, tha còignear air ghluasad air adhart gu cosnadh làn-ùine.
- Tha aig Comhairle nan Eilean an dàrna ìre as àirde de ghnòthachasan-tòiseachaidh a fhuair taic bho Bhealach Gnothachais (Business Gateway), aig 24.2 tùs-ghnòthachasan airson gach 10,000 san àireamh-shluaigh, an coimeas ri 11.2 airson Alba. Tron sgeama tabhartasan ath-shlànachadh eaconamach Covid-19, tha a' Chomhairle a' toirt taic do ghnòthachasan-tòiseachaidh agus gnothachasan a th' ann mar-thà, le tabhartasan luach £10,000 agus £20,000 fa leth.

### 38. Tha na raointean far am feum coileanadh na Comhairle fàs nas fheàrr a' gabhail a-steach:

- Tha ìrean de neo-làthaireachd air sàilleibh tinneas àrd an coimeas ri àiteachan eile, ach tha piseach air tighinn orra o chionn ghoirid. Tha ìrean de neo-làthaireachd airson luchd-obrach neo-theagaisg aig 10.9 làithean gach bliadhna (Alba 9.7 làithean), agus airson luchd-obrach teagaisg tha iad aig 5.1 làithean (Alba 4.2 làithean).
- Tha cosgaisean sheirbheisean-taice (seirbheisean nach eil air an loidhne-aghaidh, leithid dleastanasan deamocratach, goireasan daonna agus ionmhas) mar cho-rèir den bhuidseat iomlan buailteach ri bhith nas àirde airson nan comhairlean beaga. Tha a' Chomhairle air na cosgaisean sheirbheisean-taice aca a lùghdachadh bho 8.6 sa cheud den bhuidseat aca gu 5.6 sa cheud sna deich bliadhna a chaidh seachad, ach 's e a' Chomhairle fhathast aon de na comhairlean leis na cosgaisean as àirde airson an tomhais seo.
- Tha ìrean de dh'ath-chuairteachadh fon chuibheas nàiseanta de 42 sa cheud, ach chaidh iad suas bho 20.6 sa cheud ann an 2019/20 gu 34.6 sa cheud ann an 2020/21, an dèidh airgead ga chur ann an ath-chuairteachadh aig oir an rathaid leis a' Mhaoin Leasachadh Ath-chuairteachaidh.
- Tha an co-rèir de rathaidean a tha a dhìth air càradh, air feadh nan diofar sheòrsachaidhean a tha air an cumail suas leis a' Chomhairle, nas àirde na an cuibheas nàiseanta ach coimeasail ri ùghdarrasan dùthchail is eileanach eile. Aig na h-ìrean tasgaidh a th' ann an-dràsta, is dòcha gum bi an co-rèir de lìonra nan rathaidean a tha a dhìth air obair-ghlèidhidh a' dol am meud gu mòr thairis air an ath 20 bliadhna.

## Tha riarachas a' phobaill le seirbheisean air a dhol sìos

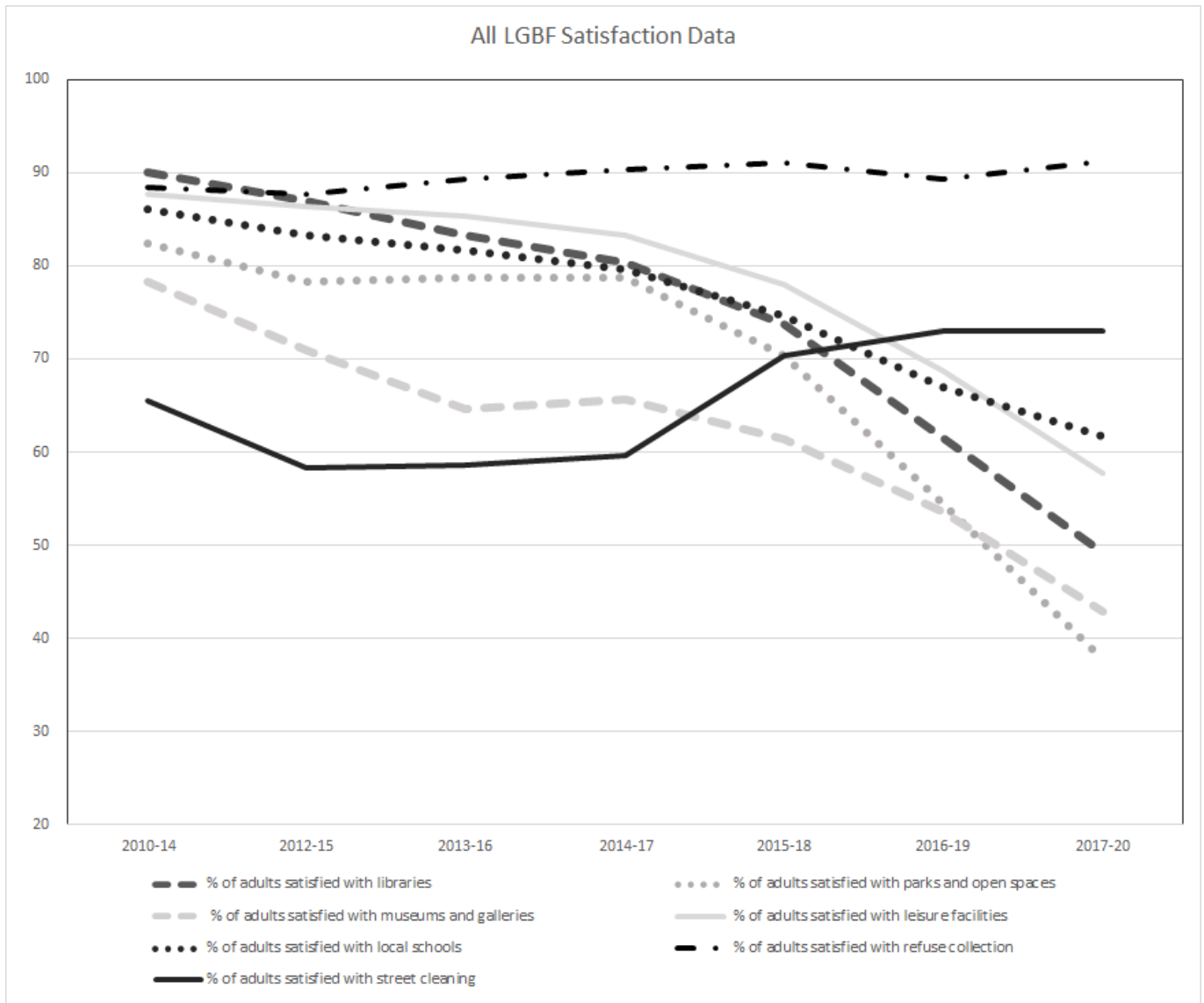
**39.** 'S e Sgrùdadh nan Dachaighean Albannach (an SHS) suirbhidh bliadhnail air an ìre ris a bheil daoine fa leth agus dachaighean riarachta le seirbheisean a thathar a' ruith gu h-ionadail. Mar ann an Alba san fharsaingeachd, tha an ìre de riarachas a' phobaill le seirbheisean air a dhol sìos thar cheann. Sna h-Eileanan Siar, tha riarachas a' phobaill air tuiteam nas caise airson seirbheisean foghlaim agus cultair is cur-seachadan, leithid leabharlannan agus ionadan spòrs. Tha riarachas le glanadh shràidean air a dhol am feabhas, agus 's ann aig a' Chomhairle a tha an rangachadh riarachais airson togail sgudail as àirde ann an Alba.



## Ball-taisbeanadh 5

### Riarachas le seirbheisean ionadail

Tha an ìre de riarachas air a dhol sìos thairis air an deich bliadhna a dh'fhalbh



Tùs: Sgrùdadh Alba agus Sgrùdadh nan Dachaidhean Albannach, seataichean dàta airson Slàinte is Cùram, Riarachas luchd-còmhnaidh le seirbheisean ionadail—aithisg air LGBF SPI 2010-20, Comhairle nan Eilean Siar

## Bidh mòran luchd-fàgail sgoile a' coileanadh deagh bhuilean, agus tha buileachadh foghlaim math

**40.** Tha e mar phrìomhachas don Chomhairle gum faighear 'cinn-uidhe dheimhinneach' airson luchd-fàgail sgoile, sin ri ràdh foghlam, trèanadh no cosnadh. Tha a' Chomhairle a' coileanadh gu math gu cunbhalach, air an rangachadh sa cheathramh àite as àirde ann an Alba ann an 2020/21 le 97.1 sa cheud de luchd-fàgail sgoile a' coileanadh ceann-uidhe dheimhinneach. Tha Riaghaltas na h-Alba air an curraicealam ath-dhealbhadh gus fòcas a chur air so-fhastachd,

agus tha seo air chur ri deagh choileanadh na Comhairle. Tha frithealadh sgoile airson sgoilearan uile math, agus tha na h-Eileanan Siar gan rangachadh seachdamh a-mach às na sgìrean comhairle uile ann an Alba ann an 2020/21.

**41.** Rè 2020/21, bha rangan buileachaidh air an tuairmseachadh air sgàth nam bacaidhean Covid-19 agus deuchainnean air an cur dheth. Mar sin, chan urrainnear coimeas a dhèanamh eadar treandaichean san dàta agus na thachair sna bliadhnaichean ron seo:

- Tha 91 sa cheud de sgoilearan a' fàgail sgoil le ìre 4 no nas àirde airson litearrachd agus àireamhachd. Tha seo 1 sa cheud fon choimeasaiche bhiortail a chaidh a chruthachadh airson nan Eilean Siar. Bidh coimeasaichean bhiortail a' toirt fa-near diofar chùl-raointean nan sgoilearan ann an sgoil no sgìre ùghdarras ionadail.
- Fhuair 72 sa cheud de sgoilearan còig no barrachd teisteanasan aig ìre 5. Tha seo nas àirde na am figear de 67 sa cheud airson Alba air fad.
- Tha an àireamh sa cheud de sgoilearan bun-sgoile a tha a' coileanadh inbhean àireamhachd is litearrachd beagan nas ìsle na an cuibheas nàiseanta.
- Tha na bhios a' Chomhairle a' cosg air gach sgoilear bun-sgoile is àrd-sgoile gu cunbhalach am measg nan ìrean as àirde ann an Alba, còmhla ris an dà ùghdarras eileanach eile.
- Tha an co-rèir de luchd-bruidhinn na Gàidhlig air na h-eileanan, aig 50 sa cheud, nas àirde na ann an àite sam bith eile san Rìoghachd Aonaichte. San Lùnastal 2021, bha 46 sa cheud de sgoilearan bun-sgoile ann am P1 a' faighinn foghlam tro mheadhan na Gàidhlig.

**42.** Tha an t-uidheam ionnsachaidh e-Sgoil a' solarachadh modh-obrach, a tha air thoiseach raon an fhoghlaim, a bhios a' dèanamh comasach cothrom air foghlam air-loidhne a thoirt do choimhearsnachdan sgapte nan eilean ([Rannsachadh-cùise 2](#)). Leudaich e-Sgoil na gnìomhachdan aca air feadh nam bacaidhean Covid-19 gus taic a thoirt do ionnsachadh-d air feadh Alba. Tha a' Chomhairle a' cumail orra a' leasachadh a' phròiseict. Ann a bhith a' dèanamh sin, feumaidh iad dèiligeadh ri iomagainean an luchd-teagaisg a thaobh cho cudromach 's a tha ionnsachadh aghaidh-ri-aghaidh airson cuid de chùrsaichean agus mun bhuaidh a dh'fhaodadh a bhith ann air àireamhan luchd-teagaisg.

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## Rannsachadh-cùise 2

### Tha ionnsachadh air-loidhne tro e-Sgoil a' toirt cothrom nas fharsainghe do sgoilearan air cuspairean gach cuid sa Bheurla agus sa Ghàidhlig

Tha e-Sgoil, stèidhichte ann an Steòrnabhagh, mar iomairt ionnsachaidh air-loidhne a tha a' ruigsinn Alba air fad agus a bhios a' cur air adhart cothrom co-ionann air curraicealam na sgoile. Bidh i a' tairgse sheiseanan ionnsachaidh beò, eadar-ghnìomach, a tha air an libhrigeadh le tidsearan speisealach clàraichte, a bharrachd air goireasn air-loidhne airson sgoilearan agus teaghlachan.

Bidh prògraman a' co-fhreagairt ris a h-uile ìre den churraicealam, a' gabhail a-steach tràth-bhliadhnaichean, bun-sgoil agus foghlam farsaing coitcheann san àrd-sgoil, a bharrachd air taic stuidearachd airson àrd-ìre agus àrd-ìre adhartach. Bidh e-Sgoil cuideachd a' tairgse oideachadh airson tidsearan agus inbhich eile air feadh Alba a tha ag ionnsachadh na Gàidhlig. Ann an co-obrachadh le Headstrong, luchd-cleachdaidh ann an slàinte-inntinn, tha e-Sgoil air seiseanan air slàinte-inntinn is

sunnd a thairgse do sgoilearan is an teaghlachan, mar eisimpleir gus taic a thoirt don eadar-ghluasad bho bhun-sgoil gu àrd-sgoil.

Tha sgioba-stiùiridh e-Sgoil air sùimeannan mòra de mhaoineachadh a thàladh. Fhuair iad £1.9 millean gus an eileamaid bheò a libhrigeadh mar phàirt den t-seirbheis ionnsachadh-d airson Alba air fad, le barrachd is £1 millean de sin ga chleachdadh gus luchd-obrach fhastadh air feadh nan Eilean Siar.

Tùs: Sgrùdadh Alba agus Comhairle nan Eilean Siar

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## Tha dùbhlain ann fhathast a thaobh dèiligeadh ri bochdainn chonnaidh

**43.** Bheir bochdainn chonnaidh buaidh mhòr air slàinte is sunnd, gu h-àraid airson seann daoine, a' gabhail a-steach cunnart àrdaichte de dhuilgheadasan analachaidh agus tinneas-cridhe no galar-chuislean. An coimeas ri sgìrean comhairle eile, thathar a' meas gu bheil anns na h-Eileanan Siar an co-rèir as àirde de dhachaighean ann am bochdainn chonnaidh, aig 57 sa cheud.

**44.** Tha buaidh air seo bho nàdar an taigheadais, na seòrsaichean de chonnadh a tha rim faotainn agus teachd-a-steach nan dachaighean. Ann an sgìrean eileanach, tha an co-rèir as àirde de na togalaichean aig a bheil an lùth-èifeachdas as lugha, aig 21 sa cheud airson Innse Gall an coimeas ris a' chuibheas Albannach de 4 sa cheud. Tha seo a' ciallachadh gu bheil e nas duilghe agus nas cosgaile gus inbhean teas-ghlèidhidh an latha an-diugh a ruigsinn. Is dòcha gum bi an èiginn leantainneach ann an cosgaisean bith-beò a' ciallachadh gum bi an suidheachadh a' dol am miosad.

**45.** Chaidh stoc taigheadas sòisealta nan eilean a ghluasad thairis do Chom-pàirteachas Taigheadas Innse Gall, uachdaran sòisealta clàraichte, ann an 2006. Tha taigheadas neo-chosgail cudromach gus daoine a chumail air na h-eileanan agus coimhearsnachdan dùthchail a neartachadh. Tha an Ro-innleachd Taigheadais Ionadail airson 2017-22 a' cur an cèill an targaid gun tèid 55 sa cheud de thaigheadas neo-chosgail ùr a sholarachadh ann an sgìrean dùthchail, agus 45 sa cheud ann an sgìre Steòrnabhaigh.

**46.** Tha prògram an taigheadais ionadail air adhartas cunbhalach a dhèanamh sna beagan bhliadhnaichean a dh'fhalbh, agus 213 taighean ùra air an coileanadh bho chionn 2018. Tha adhartas ann an cuid de sgìrean slaodach, agus tha na cosgaisean àrda an lùib taighean ùra a thogail ann an sgìrean dùthchail a' leantainn orra a bhith nan dùbhlain.

## Tha planaichean ann airson dèiligeadh ri atharrachadh gnàth-shìde, a' gabhail a-steach Cùmhnant Fàs nan Eilean

**47.** San Ògmhios 2022, thug a' Chomhairle aonta ris an ro-innleachd atharrachadh gnàth-shìde aca. Tha seo a' comharrachadh ghnìomhachdan a bheir gu buil suidheachadh far a bheil neoni eimiseanan ann gu dìreach bho mhaoinean is seirbheisean na Comhairle fhèin agus lorg-carbon na Comhairle san fharsaingeachd ga lùghdachadh. Tha an ro-innleachd cuideachd a' cur an cèill mar a bhios a' Chomhairle ag obair le luchd-pàirt gus taic a thoirt do na dh'fhaodas na h-eileanan a chur ris an oidhirp gus Alba Neoni Lom a choileanadh ro dheireadh 2045. Tha atharrachadh gnàth-shìde agus comas lùths ath-nuadhachail nan eilean cuideachd nam feartan cudromach ann an Cùmhnant Fàs nan Eilean.

**48.** Tha eimiseanan càrboin a dh'fhaodar cur às leth na Comhairle air tuiteam 30 sa cheud bho 2010/11 gu 2019/20, an coimeas ri lùghdachadh cuibheasach de 35.6 sa cheud airson nan comhairlean Albannach air fad. Lùghdaich a' Chomhairle an cuid eimiseanan tro ghnìomhan a chaidh a chur an cèill sa phlana lùghdachadh càrboin aca, a' gabhail a-steach:

- ceuman lùth-èifeachdais, a' gabhail a-steach teas-ghlèidheadh thogalaichean
- a' toirt a-steach carbadan le eimiseanan fìor-ìosal mar phàirt den chabhlach
- a' lùghdachadh na h-uimhir de sgudal a' dol gu làrach-sgudail
- eimiseanan lùghdaichte bho ghriod an dealain

**49.** Tha eimiseanan càrboin buailteach ri bhith nas àirde ann an sgìrean dùthchail. Bidh a' Chomhairle a' cumail orra san obair aca còmhla ri luchd-pàirt, a' gabhail a-steach Adaptation Scotland, gus an tuigse aca a leasachadh air na cunnartan a thig bho atharrachadh na gnàth-shìde agus gnìomhan prìomhachais a chomharrachadh airson obair freagarrachaidh sna h-Eileanan Siar.

## **Tha a' Chomhairle a' cuideachadh gus cothromachd agus co-ionannachdan a chur air adhart, ach feumaidh iad trèanadh a leudachadh gu luchd-obrach uile**

**50.** Tha a' Chomhairle air ceuman a ghabhail gus cothromachd agus co-ionannachd fhigh a-steach sna seirbheisean aca. Bidh iad a' cleachdadh mheasaidhean-buaidh amalaichte gus beachdachadh air na riatanasan seo nuair a thathar a' dealbhachadh phoileasaidhean ùra no ath-ùraichte. Bidh iad seo a' dol nas fhaide na feartan dìonta, oir bidh iad a' gabhail a-steach cuspairean leithid so-sheasmhachd àrainneachdail, còraichean daonna agus bochdainn.

**51.** Chan eil fòram cho-ionannachdan aig a' Chomhairle gus cuideachadh a thoirt dhaibh le bhith a' tuigsinn agus a' dèiligeadh ri cùisean cho-ionannachdan. Faodaidh luchd-obrach trèanadh air-loidhne ann an co-ionannachdan a ghabhail os làimh mar roghainn. Bhiomaid an dùil gum biodh seo àithnteil, ri linn nan seirbheisean mu choinneimh a' phobaill agus nan uallaichean eagrachaidh a tha air a h-uile comhairle.

**52.** Tha an neo-ionannachd tuarastail eadar luchd-obrach boireann agus luchd-obrach fireann air lùghdachadh bho 16.4 sa cheud ann an 2015/16 gu 13.5 sa cheud ann an 2020/21. 'S e seo an dàrna neo-ionannachd tuarastail as motha am measg comhairlean na h-Alba (mar chuibheas 3.7 sa cheud). Tha luchd-obrach cùraim shòisealta, a tha boireann sa mhòr-chuid, a' dèanamh suas roinn nas motha den fheachd-obrach sa Chomhairle an coimeas ri comhairlean air tìr-mòr. Tha seo a' cur ris an neo-ionannachd tuarastail nas fharsainghe.

**53.** Ann an 2020/21, bha boireannaich a' dèanamh suas 52 sa cheud den 10 sa cheud as àirde de luchd-cosnaidh (tha am figear a' gabhail a-steach dreuchdan teagaisg àrd-rangach). Tha seo a' riochdachadh piseach bho 37 sa cheud ann an 2015/16. Chan eil ach 24 sa cheud den 2 sa cheud as àirde de luchd-cosnaidh nam boireannaich.

**54.** Thairis air an teirm ron seo, b' e a' Chomhairle an aon chomhairle ann an Alba a bha gun chomhairliche boireann sam bith. Dh'obair a' Chomhairle le solaraidhean bhon taobh a-muigh

gus tachartasan a chur air dòigh gus barrachd bhoireannach a bhrosnachadh poileataigs ionadail inntrigeadh. Bha na tachartasan seo air an deagh fhrithealadh, agus mar thoradh orra sheas ochdnar bhoireannach mar thagraichean san taghadh 2022 agus chaidh dithis dhiubh a thaghadh. Thug na tachartasan air barrachd bhoireannach cuideachd a bhith nan riochdairean comhairle coimhearsnachd. San taghadh 2022, chaidh a' chiad neach aig a bheil cùl-raon ann am mion-shluagh cinnidheach a thaghadh cuideachd. Bu chòir don Chomhairle cumail orra lèirmheas a dhèanamh air na cleachdaidhean-obrach aca gus iomadachd nas motha a bhrosnachadh ann am poileataigs ionadail.

**55.** Fon dleastanas Alba nas Cothromaiche, feumaidh comhairlean toirt fa-near mar a dh'fhaodas iad lùghdachadh a dhèanamh air neo-ionannachdan bhuilean a chaidh adhbharachadh le anacothrom sòiseo-eaconamach. Tha fòcas aig an OHCPP air dèiligeadh ri neo-ionannachadh san dà sgìre fon anacothrom as motha, agus bidh buidheann-gnìomha air bochdainn-chloinne a' toirt taic do theaghlaichean beag-thuarastail. Tha an sgioba Ionnsachadh is Leasachadh Coimhearsnachd an sàs aig ìre fòram na sgìre, a' gabhail a-steach obair le buidhnean LGBTI (leasbach, géidh, dà-sheòrsach, tar-ghnèitheach is eadar-sheòrsach), a' cur air adhart gnìomhachdan 'gun chosgais', agus rinn iad obair rè a' ghalair mhòr-sgaoilte gus daoine so-leònte a chuideachadh. Tha a' Chomhairle a' fastadh dithis oifigearan in-ghabhaltas ionmhasail, a bhios a' toirt taic do dhaoine le dèiligeadh ri fiachan, cothrom air sochairean agus bochdainn chonnaidh.

**56.** Tha a' Chomhairle air obair leis an luchd-pàirt aca gus fògarraich ath-thuineachadh à Siria agus, o chionn beagan ùine, às an Ugràin. Airson seo, tha seirbheis an fhoghlaim air obair le carthannasan, Com-pàirteachas Taigheadas Innse Gall agus an NHS gus taic a thoirt do chlann gun chompàirt. Tha clasaichean tòiseachaidh agus goireasan eile airson Beurla ionnsachadh rim faotainn airson teaghlaichean Ugràineach air e-Sgoil, uidheam-ionnsachaidh air-loidhne na Comhairle.

## Pàirt 3

A bheil a' chomhairle a' cleachdadh nan goireasan aca gu h-èifeachdach?



**Tha a' Chomhairle air lùghdachaidhean maoinachaidh, ann an cumhaichean da-rìribh, fhulang. Feumaidh iad planadh ionmhasail nas fhad-ùiniche a leasachadh, a bharrachd air sàbhalaichean a ghabhas coileanadh. Tha dì-dhaoineachadh agus duilgheadasan fastaidh a' cur ri brùthaidhean air seirbheisean. Feumaidh iad planaichean ath-ùrachadh airson an fheachd-obrach agus airson rianadh mhaoinian.**

**Tha buidseatadh èifeachdach agus pròiseasan airson sùil a chumail air gnothaichean air an stèidheachadh**

**57.** Bidh a' Chomhairle a' toirt aonta don bhuidseat bhliadhnail aca, maille ri planaichean gnothachais nan seirbheisean, planaichean airson leantainneachd gnothachais agus clàran-cunnairt sheirbheisean gach bliadhna. Bidh seo a' dèanamh cinnteach gu bheil na h-uile air an eadar-cheangal ri chèile agus gum bi iad a' toirt taic do ro-innleachd chorporra agus prìomhachsan na Comhairle.

**58.** Bidh àrd-stiùireadh agus buill gu cunbhalach a' faighinn fiosrachadh ionmhasail pongail air coileanadh buidseit. Bithear a' taisbeanadh aithrisean dearcnachaidh air teachd-a-steach agus calpa gach ràith do Chomataidh Poileasaidh agus Stòras, agus tha coileanadh ionmhasail ga aithris ri comataidhean seirbheise cuideachd.

**59.** Tha bòrd buidseit aig a' Chomhairle, air am bi buill thaghte bhon h-uile uàrd a' suidhe gus sùil a chumail air ro-innleachd a' bhuidseit. Bidh bòrd a' bhuidseit a' cumail sùil air buidseat airson na bliadhna làithrich agus a' beachdachadh air prìomhachasan nam bliadhnaichean ri teachd. O chionn ghoirid, tha am bòrd air sùil a chumail air a' phrògram airson ath-dhealbhadh sheirbheisean agus ath-shlànachadh Covid-19, a' gabhail a-steach mar a thathar maoinachadh Covid bho Riaghaltas na h-Alba ga chleachdadh.

**60.** Rè a' ghalair mhòr-sgaoilte, phàigh a' Chomhairle mu £14 millean do dhaoine fa leth agus do ghnòthachasan, a' chuid as motha dhiubh tron sgioba Bealach Gnothachais (Business Gateway). Thug iad £300,000 a bharrachd tro sgeama na Comhairle fhèin, Sgeama Taic Ghnòthachasan Ionadail COVID-19, gus taic a thoirt do ghnòthachasan so-leònte. Chaidh smachdan ionmhais èifeachdach a stèidheachadh. Rinn iad seo cinnteach gun robh gnothachasan a' coileanadh nan slatan-tomhais airson ion-roghnachd mus deach pàighidhean tabhartais-taice ùghdarrachadh.

## Chan eil a' Chomhairle air na planaichean sàbhalaidd aca a choileanadh gu h-iomlan

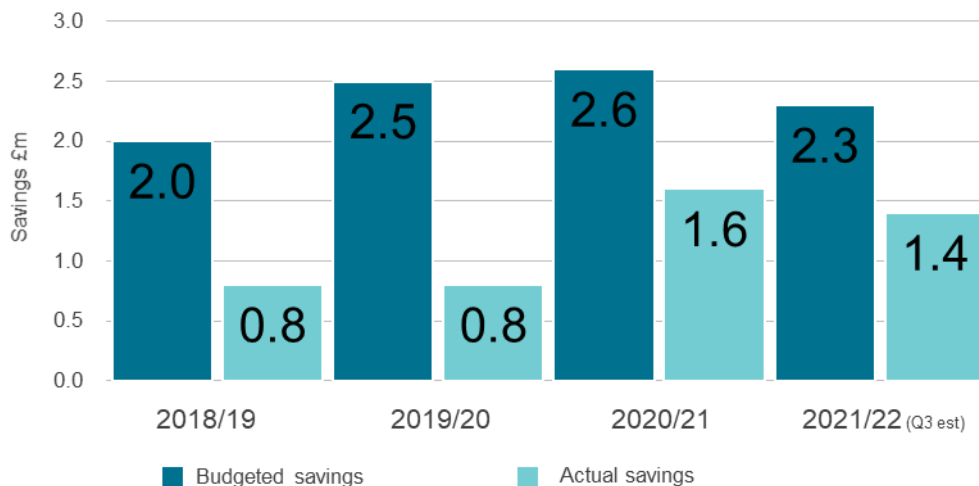
**61.** Sa Ghearran 2018, chuir a' Chomhairle an cèill ro-innleachd buidseit àrd-amasach, fad ceithir-bliadhna, gus £9.75 millean a shàbhaladh tro bhith ag ath-dhealbachadh sheirbheisean agus a' lùghdachadh buidseat nan seirbheisean le 25 sa cheud. Bha na sàbhalaiddhean ris an robhar an dùil a' gabhail a-steach seirbheisean gan lùghdachadh, maoinen gan reic, sàbhalaiddhean gan dèanamh air cosgaisean luchd-obrach agus lèirmheasan air cùmhnantan. Thathar an dùil gum bi an cùmhnant ath-sgrùdaichte airson busaichean Leòdhais is Na Hearadh, mar eisimpleir, a' sàbhaladh £1.2 millean gach bliadhna thairis air seachd bliadhna.

**62.** Sa chiad trì bliadhna den ro-innleachd, cha do choilean a' Chomhairle ach £3.2 millean de na sàbhalaiddhean luach £7.1 millean ris an robhar a' sùileachadh. Chuir iad an gnìomh ro-innleachd buidseit ùr, a mhaireas dà bhliadhna, ann an 2021/22 leis an rùn gum bite a' dèanamh sàbhalaiddhean luach £2.3 millean sa chiad bhliadhna agus £1.2 millean a bharrachd san dàrna bliadhna. A rèir nan ro-mheasaidhean as ùire, thathar a' meas nach urrainnear a' coileanadh ach £1.4 millean de na sàbhalaiddhean 2021/22, le £0.3 millean de na sàbhalaiddhean nach deach a choileanadh air an cur às leth a' ghalair mhòr-sgaoilte ([Ball-taisbeanaidh 6](#)).

### Ball-taisbeanaidh 6

#### Sàbhalaiddhean air am buidseatadh an coimeas ri sàbhalaiddhean a fhuair 2018/19 gu 2021/22

Chan eil a' Chomhairle air na sàbhalaiddhean ris an robhar a' sùileachadh a choileanadh sna beagan bhliadhnaichean a chaidh



Tùs: Sgrùdadh Alba, Aithisgean Dearnachaidh Teachd-a-steach le Comhairle nan Eilean Siar

## Feumaidh a' Chomhairle planadh ionmhasail nas fhad-ùiniche a leasachadh, agus cha deach aca air an dreuchd bhan chudromach de oifigear ionmhais a lìonadh

**63.** Bidh a' Chomhairle a' leasachadh a' bhuidseit aca stèidhichte air ro-mheasaidhean aon no dà bliadhna. Chan eil aca fhathast ro-innleachd ionmhasail èifeachdach airson na meadhan-ùine no fad-ùine a bhios a' dèanamh ceangal ri planadh airson cruth-atharrachadh, planadh an fheachd-obrach no planadh mhaoinean. Tha iad an dòchas plana ionmhasail meadhan-ùine, a mhaireas trì no ceithir bliadhna, a leasachadh ann an co-rèir ris an sgrùdadh air cosg as ùire aig Riaghaltas na h-Alba. Bithear ag aithris ro-mheasadh ionmhasail airson deich bliadhna mar phàirt den bhuidseat bhliadhnail. Bidh seo a' dèanamh ro-bheachdan farsaing a thaobh teachd-a-steach is caiteachas na Comhairle san àm ri teachd, a' gabhail a-steach:

- rèite ionmhasail aig ìre neo-chaochlaideach airson a' mhaoineachaidh fo thabhartas taice do theachd-a-steach bho Riaghaltas na h-Alba fad deich bliadhna (gu bhith air ath-sgrùdadh an dèidh an sgrùdaidh air cosg aig Riaghaltas na h-Alba)
- maoineachadh airgid ullaimh, aig ìre neo-chaochlaideach, airson Co-bhòrd an Amalachaidh (an IJB) fad deich bliadhna
- cosgaisean luchd-obrach a' dol am meud 2 sa cheud gach bliadhna; agus teachd-a-steach a' dol am meud 2 sa cheud gach bliadhna

**64.** San ro-mheasadh, tha cion mion-fhiosrachaidh a tha riatanach airson planadh ro-innleachdail fad-ùine. Chan eil e a' gabhail a-steach diofar chnàmh-sgeulan ionmhasail, sàbhalaidhean a nithear san àm ri teachd bho ath-dhealbhadh sheirbheisean no roghainnean cruth-atharrachaidh.

**65.** Tha a' Chomhairle a' leantainn orra aghaidh a chur ri dùbhlain ionmhais cudromach thairis air a' mheadhan-ùine gu fad-ùine. Feumaidh iad easbhaidhean planaichte sa bhuidseat de £0.5 millean ann an 2022/23 agus £2.6 millean ann an 2023/24 bho chùl-stòran ionmhasail mur am faighear sàbhalaidhean ùra. A rèir ro-mheasaidhean fad-ùine, bidh easbhaidh bhliadhnail ann de £13 millean ro dheireadh 2032/33 às eugmhais shàbhalaidhean ùra.

**66.** Tha ball-taisbeanadh 7 a' sealltainn balans a' chùl-stòir airson maoin coitcheann na Comhairle thairis air na còig bliadhna a dh'fhalbh, air a roinn eadar maoineachadh a bha daingnichte agus neo-dhaingnichte. Tha ìre a' chùl-stòir air àrdachadh mean air mhean bho chionn 2018/19, agus tha an suidheachadh neo-sgrùdaichte airson 2021/22 a' sealltainn meudachadh a bharrachd de £4 millean, sa mhòr-chuid mar thoradh air maoineachadh a bharrachd ann an tabhartas teachd-a-steach coitcheann bho Riaghaltas na h-Alba, a' gabhail a-steach taic mar fhreagairt ri brùthaidhean Covid-19.

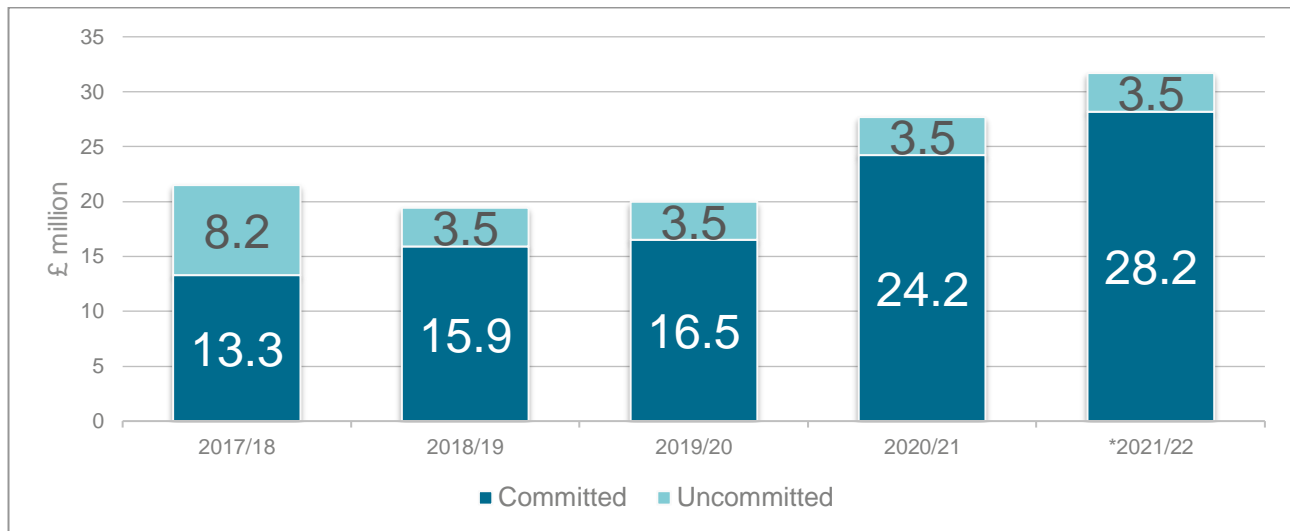
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### Ball-taisbeanadh 7

#### Balans a' chùl-stòir, daingnichte agus neo-dhaingnichte, 2017/18 gu 2021/22

Tha balans cùl-stòr na Comhairle air àrdachadh bho chionn 2018/19.





Tùs: Sgrùdadh Alba, Aithisgean Dearnachaidh Teachd-a-steach le Comhairle nan Eilean Siar

**67.** Tha cion ro-innleachd ionmhasail mionadeach a' ciallachadh nach urrainn don Chomhairle dearbhadh fhathast gum bi iad comasach air na dùbhlain ionmhasail mhòra a choileanadh, air am bi iad a' cur aghaidh thairis air a' mheadhan-ùine gu ùine nas fhaide.

**68.** Tha a' Chomhairle air obrachadh gun stiùiriche airson mhaoinean, ionmhais agus ghoireasan bho chionn an Fhaoilich 2021. Tha cur an dreuchd oifigeir ionmhais aig ìre buidhne-stiùiridh mar phrìomhachas cudromach airson na Comhairle. Tha seo cudromach airson planadh ro-innleachdail nas fhad-ùiniche a leasachadh.

### **Tha maoinachadh air a dhol an lughad gu mòr an coimeas ri comhairlean eile, agus bidh a' Chomhairle a' cur aghaidh air gainnead teachd-a-steach san àm ri teachd**

**69.** Tha maoinachadh airson chomhairlean a' crìonadh, agus bidh Riaghaltas na h-Alba a' riarachadh mòran den mhaoineachadh airson adhbharan sònraichte. Bidh seo a' lùghdachadh ùghdarras nan comhairlean air co-dhùnaidhean cosg. Tha gach rèite maoineachaidh airson chomhairlean ceangailte ri àireamh-shluaigh, am measg shlatan-tomhais eile. Nan cuid buidseataidh thairis air na beagan bhliadhnaichean a dh'fhalbh, tha a' Chomhairle air chur an cèill gun d'fhuair iad an lùghdachadh as motha ann am maoinachadh tabhartas taice do theachd-a-steach am measg nan 32 ùghdarras ionadail.

**70.** Tha an anailis againn, mar phàirt den aithriseadh againn an lùib foir-shealladh air riaghaltas ionadail, a' toirt taic don argamaid seo. Fhuair a' Chomhairle lùghdachadh, ann an cumhaichean da-rìribh, de 14.6 sa cheud ann am maoinachadh eadar 2013/14 agus 2018/19, an lùghdachadh as motha airson ùghdarras ionadail sam bith. B' e an lùghdachadh cuibheasach, ann an cumhaichean da-rìribh, thairis air an ùine sin airson comhairlean na h-Alba 5.6 sa cheud. Nan robh a' Chomhairle a' faighinn an aon cho-rèir den mhaoineachadh iomlan ann an 2020 's a fhuair iad ann an 2010, bhiodh iad air £20 millean a bharrachd fhaighinn.

## Bidh a' Chomhairle a' lorg a-mach cothroman maoinachaidh gu for-ghnìomach, ach tha sruthan maoinachaidh san àm ri teachd neo-chinnteach

**71.** Tha a' Chomhairle air a bhith na guth làidir airson maoinachadh Oighreachd a' Chrùin, agus bidh iad a' lorg a-mach cothroman maoinachaidh a bharrachd gu for-ghnìomhach. Mar sgìre dhùthchail iomallach, fhuair iad buannachd à maoinachadh Eòrpach ann an amannan a chaidh seachad, mar eisimpleir gus a' phrìomh shlighe còmhdhail tro na h-eileanan a leasachadh. Ann an Cùmnant Fàs nan Eilean, fhuair a' Chomhairle agus an luchd-pàirt aca am maoinachadh as àirde gach pearsa airson cùmhant fàs sam bith. Tha am maoinachadh a thig an àite sruthan maoinachaidh an Aonaidh Eòrpaich neo-chinnteach an-dràsta, agus tha a' bhuidheachadh a bhios aige air a' Chomhairle neo-chinnteach mar an ceudna.

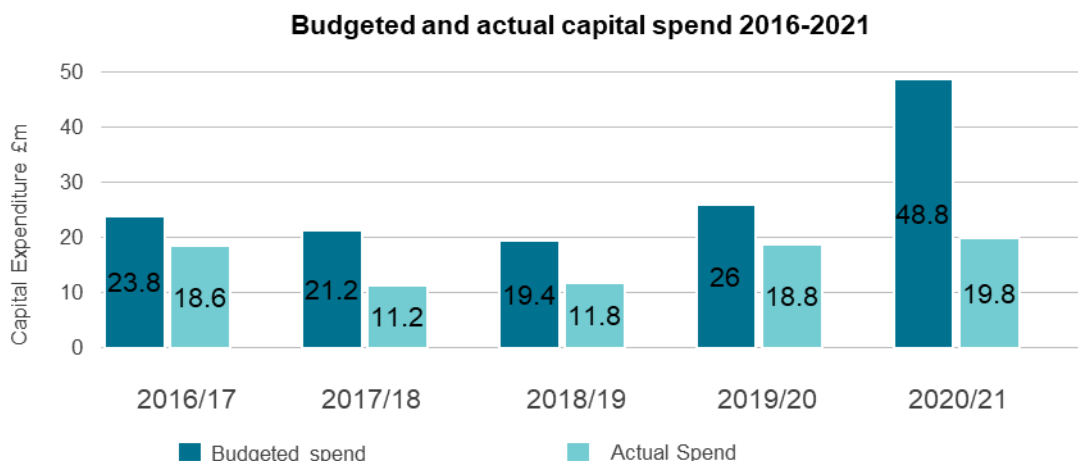
## Bidh a' Chomhairle gu cunbhalach a' caitheamh fon t-sùim shuidhichte air a' phrògram calpa aca, agus feumaidh iad am plana rianadh mhaoinean ath-ùrachadh

**72.** Tha a' Chomhairle air caitheamh fon t-sùim shuidhichte air na buidseatan calpa aca airson 2018-2023 ([Ball-taisbeanadh 8](#)). Tha iad air an comas aca gus pròiseactan calpa a libhrigeadh a mhi-thuairmseachadh, agus tha Covid-19 air adhartas a shlaodachadh barrachd.

### Ball-taisbeanadh 8

#### Caiteachas calpa air a bhuidseatadh an coimeas ri na chaidh a chosg, 2016/17 gu 2020/21

Tha a' Chomhairle air caitheamh fon t-sùim shuidhichte air na buidseatan calpa aca sna beagan bhliadhnaichean a dh'fhalbh



Tùs: Sgrùdadh Alba

**73.** Tha am pàtran seo air leantainn air ann an 2021/22, le caitheamh fon t-sùim shuidhichte ga aithris aig cha mhòr £10 millean. Chaidh a' chuid bu mhotha de seo adhbharachadh le dàlaichean ann an aon de na prìomh phròiseactan calpa aig a' Chomhairle agus an luchd-pàirt aca, am pròiseact airson mòr-ionad coimhearsnachd ann am Bàgh a' Chaisteil. Tha caiteachas luach mu £3.5 millean, a bhathar an dùil a chosg ann an 2021/22, a-nis ga chur air clàr-ama

airson 2023/24. Feumaidh a' Chomhairle toirt fa-near dè a' bhuidh a bhios aig na dàlaichean caiteachais seo nuair a tha iad a' leasachadh a' phrògram calpa aca airson 2023–28.

**74.** Tha mòr-ionad coimhearsnachd Bharraigh is Bhatarsaigh na cho-obrachachadh eadar Com-pàirteachas Taigheadas Innse Gall, NHS Eileanan Siar agus Poileas Alba, le taic bho Riaghaltas na h-Alba agus Urras Albannach nan Amannan ri Teachd. Bidh e a' gabhail a-steach sgoiltean, leabharlannan, cùram-slàinte agus seirbheisean poileis fo aon mhòr-ionad coimhearsnachd. Tha am pròiseact a' dèanamh adhartas, ach ri linn àrdachadh ann an cosgaisean togail agus cosgaisean stuthan, feumar pàirtean dheth ath-mheasadh.

**75.** Dh'fhoillsich a' Chomhairle gach cuid am plana rianadh mhaoinean corporra aca agus am plana rianadh mhaoinean-seilbhe aca ann an 2013. Ruith na planaichean seo gus 2018 agus tha an dà phlana a-nis às-aimsireach. Tha a' Chomhairle air adhartas a dhèanamh le bhith a' faighinn cuidhteas de mhaoinean anabharra agus a' cur air dòigh oifisean co-shuidhichte leis an luchd-pàirt aca. Tha iad ag ath-sgrùdadh roghainnean a thaobh mar a chleachdar na h-oifisean aca, an dèidh meudachadh ann an ìre de dh'obair bhon taigh mar thoradh air a' ghalar mhòr-sgaoilte Covid-19.

**76.** Tha an ro-innleachd chorporra ag aithneachadh maoinean aosmhor na Comhairle mar laigse. Bu chòir don Chomhairle na planaichean rianadh mhaoinean ath-ùrachadh agus dèanamh cinnteach gu bheil na planaichean sin ann an co-rèir ri clàran-ama a ghabhas coileanadh airson pròiseact calpa.

## Tha goireasachadh pròiseact suaicheanta airson cùram sòisealta air a bhith dùbhlach

**77.** 'S e am pròiseact Cnoc nan Gobhar ann an Steòrnabhagh am pròiseact cùraim shòisealta as motha sna h-Eileanan Siar. Tha e ag amas air dachaigh-cùraim agus taigheadas le cùram a bharrachd<sup>1</sup> a stèidheachadh air aon làrach, gan cur an àite dà dhachaigh-chùraim còmhnaidh. 'S e leasachadh cudromach a tha san roghainn airson taigheadas le cùram a bharrachd, nì nach eil air a bhith ri fhaotainn sna h-Eileanan Siar gu ruige seo.

**78.** Tha luchd-pàirt a' phròiseict a' gabhail a-steach a' Chomhairle, Com-pàirteachas Taigheadas Innse Gall agus am maoin Barrachd Taighean Alba aig Riaghaltas na h-Alba. Tha am pròiseact a' faighinn taic bho Cho-bhòrd Amalachaidh nan Eilean Siar (an IJB). Fhuair aonta air a shon san t-Sultain 2017, le easbhaidh bhliadhnail ga ro-mheas aig £486k.

**79.** Tha an ìre de dh'easbhaidh san teachd-a-steach air a bhith neo-shoilleir fhad 's a thathar a' togail an aitreibh, ann an raon eadar £28,000 agus £1.8 millean. A rèir coltais, tha na diofaran seo ceangailte ri ath-sgrùdaidhean air modail an luchd-obrach airson na dachaigh-cùraim agus taigheadas le cùram a bharrachd a ruith. Chaidh dàlaichean a chur air coileanadh nan obraichean-togail cuideachd. Tha na prìomh chùisean a leanas fhathast ann:

<sup>1</sup> Tha taighean le cùram a bharrachd a' coimeasgadh ionad-còmhnaidh le taic a bharrachd agus seirbheisean cùraim, mar eisimpleir cobhair le feumalachdan làitheil leithid dèiligeadh ri cungaidhean-leighis.

- Cha bhi an t-aitreabh aig Cnoc nan Gobhar a' fosgladh gu h-iomlan as t-samhradh 2022, mar a bhathar an dùil a rèir a' phlana, ach bu chòir gum bi an dachaigh-cùraim còmhnaidh agus taigheadas le cùram a bharrachd a' fosgladh ro dheireadh a' Ghiblein 2023. Tha seo an crochadh air luchd-obrach maireannach agus luchd-obrach faochaidh fhadastad gu soirbheachail gus eadar-ghluasad sàbhailte bho na goireasan cùraim a th' ann an-dràsta a dhèanamh comasach.
- Tha iomagainean ann fhathast a thaobh lìonadh nan 31 dreuchd a bhios a dhìth gus luchd-còmhnaidh nan dachaighean-cùraim làithreach a thar-aiseag gu Cnoc nan Gobhar gu sàbhailte agus comas cùram-faochnaidh a chumail (tha sia de na dreuchdan làithreach bàn an-dràsta).
- Tha an IJB a' toirt airgead-dìolaidh do Chom-pàirteachas Taigheadas Innse Gall airson teachd-a-steach a chall a chionn 's nach robh taigheadas le cùram a bharrachd fosgailte as t-samhradh 2022 mar a bhathar an dùil a rèir a' phlana.

**80.** Tha frionasan air a bhith ann eadar a' Chomhairle agus IJB nan Eilean Siar a thaobh maoinachadh airson Cnoc nan Gobhar. Chuir an IJB an cèill iomagainean gum feumadh an easbaidh a lìonadh bhon chùl-stòr acasan. Thathar air dèiligeadh ri seo le maoinachadh a bharrachd bho Riaghaltas na h-Alba agus cleachdadh cùl-stòr an IJB, air stèidh neo-ath-thillteach, gu deireadh 2024/25.

### **Tha a' Chomhairle a' cur aghaidh air brùthaidhean leantainneach a thaobh feachd-obrach, agus tha iad a' leasachadh a' phlana feachd-obrach aca**

**81.** Tha duilgheadasan fastaidh air a bhith ann fad ùine mhòr ann an Innse Gall, a' gabhail a-steach a thaobh dhaoine òga agus proifeiseantaich sgileil. Tha an crìonadh a thathar a' ro-mheasadh ann an àireamh-shluaigh de dh'aois obrach agus am meudachadh sa cho-rèir de sheann daoine na dhùbhlann ana-mhòr airson nan eilean.

**82.** Tha plana feachd-obrach na Comhairle a' comharrachadh raointean far a bheil duilgheadas aca ann a bhith a' fastadh luchd-obrach, a' gabhail a-steach cùram sòisealta, prìomh luchd-obrach sgoil-àraich a tha clàraichte agus dreuchdan far a bheil Gàidhlig riatanach. Tha ro-innleachd leasachadh buidhne aca airson sgilean an fheachd-obrach a leasachadh san àm ri teachd. Tha seo a' tarraing aire don phàirt a chluichear leis a' phrògram preantasachd aca ann a bhith a' tàladh luchd-cosnaidh don Chomhairle agus a' leasachadh an cuid sgilean. Tha e cuideachd ag aithneachadh gu bheil trèanadh ann an ceannardas agus a' toirt piseach air cumhaichean fastaidh air fad cudromach airson am feachd-obrach aca a ghlèidheadh. Tha iad nam fastaiche tuarastail bith-beò agus tha iad a' leasachadh chothroman obrach sùbailte le fòcas air sunnd an luchd-obrach.

**83.** Bidh an dà chuid plana an fheachd-obrach agus plana leasachaidh na buidhne a' tighinn gu crìoch ann an 2022. Tha a' Chomhairle ag ath-ùrachadh nam planaichean seo mar thoradh air na pàtran obrach a thòisich sa ghalar mhòr-sgaoilte Covid-19. Feumaidh iad cuideachd planaichean ìre seirbheise a leasachadh gus na roghainnean a thaobh easbaidhean sgilean agus feachd-obrach a chur an cèill.

## Tha cothroman trèanaidh agus riarachas a thaobh trèanadh àrd, ach bidh brùthaidhean obrach a' toirt buaidh air ìrean com-pàirteachaidh

84. Tha cothrom nas motha aig luchd-cosnaidh a-nis air goireasan trèanaidh air-loidhne. Chaidh seo a chleachdadh gu deagh èifeachd gus com-pàirteachadh ann an trèanadh a mheudachadh an dèidh beagan crìonaidh rè a' ghalair mhòr-sgaoilte. Fhuair 890 luchd-obrach uile gu lèir trèanadh ann an 2021, agus tha riarachas a thaobh trèanadh a' mairsinn àrd. Dh'innis feadhainn den luchd-obrach gun robh brùthaidhean obrach a' cuibhreachadh an comais a bhith a' gabhail pàirt ann an cothroman trèanaidh.

## Mar thoradh air suirbhidhean luchd-obrach, thathar air ceuman sunnd a thoirt a-steach

85. Rinn a' Chomhairle dà shuirbhidh sònraichte airson luchd-obrach rè na h-ùine 2020-2022 air rianan-obrach rè a' ghalair mhòr-sgaoilte Covid-19 agus air fastadh is glèidheadh luchd-obrach ann an cùram sòisealta. Thug iad a-steach seirbheis cobhair luchd-obrach gus taic dhìomhair a thoirt do luchd-obrach mar fhreagairt ri iomagainean sunnd a nochd san t-suirbhidh. Chaidh an suirbhidh mu dheireadh a rinneadh airson na buidhne air fad a choileanadh ann an 2018. Sheall seo gun robh 64 sa cheud de luchd-obrach riarachaidh leis an obair aca, ach gun robh misneachd sa bhuidhinn air a dhol sìos, ma dh'fhaodte ceangailte ri lùghdachadh ann an ìrean de luchd-obrach.

## Dh'fhaodadh conaltradh ri luchd-obrach a bhith air a leasachadh

86. Sna coinneamhan a bh' againn air feadh na buidhne, bha e follaiseach dhuinn gun robh comas ann airson piseach a chur air conaltradh na Comhairle ris an luchd-obrach aca. Nochd suirbhidhean a rinneadh roimhe gun robhar a' faireachdainn gum bu chòir don Chomhairle a bhith nas fhosgailte agus luchd-obrach a chumail fiosraichte. Bu chòir don Chomhairle dèanamh cinnteach gu bheil e air ath-thòiseachadh nan suirbhidhean bliadhnail, gu h-àraid ann an co-theacsa de bhrùthaidhean leantainneach a thaobh maoinachadh agus fastadh.

## Tha brùthaidhean air luchd-obrach a' dol am meud agus ag adhbharachadh lùghdachaidhean ann an cuid de sholar sheirbheisean

87. Nochd na còmhraidhean a bh' againn ri oifigearan agus buill gun robh brùthaidhean eallach-obrach a' dol am meud. Bha am feum air obair dhreuchdan bàna a chòmhdachadh a' cur ri seo, a bharrachd air a' chuibhreachadh ann an àireamh de dhreuchdan-stiùiridh agus am fàs ann an iarrtasan air seirbheisean. O chionn ghoirid, mar thoradh air brùthaidhean eallach-obrach, tha manaidsearan air fòcas a chur air seirbheisean a chumail a' dol, air chosg planadh nas ro-innleachdail. Tha seo a' toirt buaidh air comas ceannardas na Comhairle agus air an comas gus seirbheisean a leasachadh agus a mhathachadh. Sa Ghearran 2022, dh'aithris an IJB air a' bhuidhean a dh'fhaodadh a bhith aig brùthaidhean deamografach agus feachd-obrach air an t-seirbheis slàinte is cùram sòisealta. ([Rannsachadh-cùise 3](#)).

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## Rannsachadh-cùise 3

Tha brùthaidhean deamografach agus feachd-obrach ann an slàinte is cùram sòisealta a' cur ri iarrtasan

Tha gainneadan luchd-obrach ann an slàinte is cùram sòisealta ga dhèanamh duilich gus seirbheisean a ghlèidheadh, a' gabhail a-steach cùram san dachaigh.

Tha ìrean de dhreuchdan bàna àrd, aig 14 sa cheud, co-ionann ri cunntas-cheann de 160. Tha cha mhòr an dàrna leth den fheachd-obrach nas sine na 55 bliadhna a dh'aois agus a' fàs ion-roghnach airson an dreuchdan a leigeil dhiubh.

Tha feachd-obrach nas sine nas buailtich ri tinneas fad-ùineach. Tha ìrean de thinneas àrd, aig barrachd is 10 sa cheud làithean air an call tro neo-làthaireachd air an loidhne-aghaidh am measg luchd-obrach ann an cùram sòisealta agus slàinte-inntinn.

Tha 72 neach a' feitheamh ri cùram stèidhichte sa choimhearsnachd, co-ionann ri 643 uairean-a-thìde de fheumalachdan nach deach a choileanadh gach seachdain. Tha amannan-feitheimh airson cùram san dachaigh àrd, barrachd is 150 latha.

Tha an t-seirbheis a' cleachdadh barrachd luchd-obrach bhuidhnean-cosnaidh gus beàrnan a lìonadh. Tha seo na roghainn chosgail a dh'fhaodas buaidh a thoirt air an dàimh eadar an t-euslainteach agus an neach-cùraim. Mar is trice, bidh luchd-obrach bhuidhnean-cosnaidh a' cosg a dhà uimhir 's a bhiodh an t-aon luchd-obrach aig a' Chomhairle, agus bidh luchd-obrach bhuidhnean-cosnaidh a' cosg suas ri còig uimhir barrachd na luchd-obrach NHS ann an dreuchdan àrd-lighichean.

Tha a' Chomhairle a' beachdachadh air roghainnean nas fhad-ùiniche gus cuideachadh le luchd-obrach a thàladh agus a ghlèidheadh. Mar cheum eadar-amail, tha iad air pàigheadh aon turais a thoirt a-steach gus luchd-obrach cùraim shòisealta a tha ion-roghnach a ghlèidheadh.

Tùs: Sgrùdadh Alba agus IJB nan Eilean Siar

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## Tha cothroman preantasachd a' brosnachadh dhaoine a chumail orra a' fuireach sna h-Eileanan Siar

**88.** Tha a' Chomhairle air obrachadh ann an com-pàirteachas le Leasachadh Sgilean na h-Alba gus preantasachdan a chur air adhart gu luchd-fàgail sgoile, ceumnaichean agus daoine a tha ag iarraidh ath-thrèanadh ann an dreuchd ùr. Thuirt luchd-pàirteachaidh gun robh cothroman den leithid seo mar phrìomh adhbhar airson cumail orra a' fuireach air na h-Eileanan.

**89.** Tha prògram preantasachd na Comhairle air a dhol am meud gu mòr sna beagan bhliadhnaichean a dh'fhalbh. Ann an 2021/22, bhathar a' tairgse 160 preantasachdan, an coimeas ri 26 ann an 2018/19, agus chaidh 361 preantasachdan uile gu lèir a thairgsinn thairis air na ceithir bliadhna 2018–2022.

**90.** Thathar a' tairgsinn phreantasachdan ùr-nodha, preantasachdan bun-ìre agus preantasachdan ceumnaiche. Bidh iad a' dèiligeadh ri raon de dhiosaplainean mar fhreagairt ri gach cuid feumalachdan na Comhairle agus riatanasan ghnòthachasan air feadh nan Eilean Siar. Tha preantasachdan gan dèanamh an-dràsta ann an aoigheachd, cùram-chloinne agus slàinte is cùram sòisealta – a' gabhail a-steach greisean-gnìomhachais gus cuideachadh le bhith a' goireasachadh na dachaigh-cùraim ùire ann an Cnoc nan Gobhar.

## Feumaidh modhan solarachaidh a bhith co-chòrdail ri amasan gus taic a thoirt don eaconamaidh ionadail

**91.** Tha ro-innleachd solarachaidh 2021–2023 ag aithneachadh gum feumar na buannachdan as fhèarr fhaighinn à solarachadh, a thaobh shochair eaconamach, sòisealta agus àrainneachdail. Feumaidh a' Chomhairle co-chothromachadh doirbh a dhèanamh eadar caomhnadh tomaid a choileanadh tro bhith a' solarachadh bho chùmhantaichean nas motha à tìr-mòr agus taic a thoirt do ghnothachasan nas lugha air na h-eileanan.

**92.** Ann an 2020/21, rè a' ghalair mhòr-sgaoilte, thuit an co-roinn de chùmhantan a chaidh a dhuaiseachadh do thairgsearan ionadail bho 40 sa cheud gu 30 sa cheud. Ach tha a' Chomhairle air adhartas a dhèanamh air conaltradh ris an treas raon, mar eisimpleir buidhnean carthannais, saor-thoileach agus coimhearsnachd. Tha iad cuideachd air portal tairgseachaidh air-loidhne a chur an gnìomh airson a h-uile cùmhant ùr air chor 's gum bi e nas fhasa tairgsean a chur a-steach agus a luachadh.

## Mar thoradh air fàilligidhean solarachaidh, rinn a' Chomhairle rèiteachadh luach £0.45 millean

**93.** San [Aithisg Sgrùdaidh Bhliadhnail 2020/21](#) againn, dh'aithris sinn fàilligidhean brioghmhor sa phròiseact airson Taigh-tasgaidh is Tasglann aig Caisteal Leòdhais. Chaidh cùmhant na seirbheise a dhuaiseachadh ann an 2011. Ann an 2013, thog treas pàrtaidh cùis-lagha an aghaidh na Comhairle a thaobh na dòigh san do stiùirich iad eacarsaich an t-solarachaidh.

**94.** B' e barail na Comhairle air feadh na cùise gun robh na pròiseasan aca freagarrach agus iomchaidh, agus mhair a' chùis mar fhèicheanas tuiteamach sna cunntasan aca. Ach, san Lùnastal 2020, fhuair iad comhairle laghail bho Neach-tagraidh na Bannrigh a mhol gum bu chòir dhaibh tighinn gu rèite air a' chùis a chionn 's gun robh an argamaid aca a thaobh cleachdadh solarachaidh do-dhìonadh.

**95.** San Lùnastal 2020, thaisbean an ceannard aithisg do bhuill a mhol gum bu chòir don Chomhairle tighinn gu rèite air a' chùis. Cha do chuir an aithisg an cèill gu h-iomlan na fàilligidhean solarachaidh a dh'adhbharaich comhairle an neach-tagraidh gum bu chòir dhaibh tighinn gu rèite. Rinneadh seo gus an cunnart a lùghdachadh gun tigeadh a' chomhairle laghail gu aire an neach-gearain, nì a bhiodh air seasamh barganachaidh na Comhairle a lagachadh. Dhiùlt na buill moladh a' cheannard agus, an àite sin, dh'aontaich iad contra-mholadh a bhac e bho thighinn gu rèite air a' chùis.

**96.** An dèidh seo, fhuair a' Chomhairle fiosrachadh iomlan air comhairle an neach-tagraidh aig a' choinneimh aca san t-Sultain 2020 agus dh'ùghdarraich iad rèite luach £0.45 millean. Chaidh a' chùis a rèiteachadh taobh a-muigh na cùirte gun aideachadh buailteachd. Cho-dhùin sinn gum bu chòir don cheannard am fiosrachadh fhoillseachadh do bhuill na bu tràithe sa phròiseas.

## Tha a' Chomhairle air trèanadh-aire a thaobh giùlan gnothachais a dhèanamh ri fhaotainn do luchd-obrach

**97.** Tha in-sgrùdairean agus Coimisean nam Bun-tomhasan air a bhith tàireil air gach cuid oifigearan agus buill thaghte sna beagan bhliadhnaichean a dh'fhalbh a thaobh eisimpleirean sònraichte ceangailte ri fosgarrachd agus giùlan gnothachais:

- San Iuchar 2018, chronaich Coimisean Bun-tomhasan na h-Alba comhairliche airson Còd-giùlain nan Comhairlichean a bhriseadh le bhith a' dearmad a chuid earrannan ann an companaidh a chlàradh.
- Ann an 2019, fhuair in-sgrùdadh air giùlan bhall gun robh ball air gach cuid an còd-giùlain agus poileasaidh tèarainteachd IT na Comhairle a bhriseadh san dòigh san do làimhsich e pàipear comataidh prìobhaideach.
- Ann an 2022, cha do rinn a' Chomhairle clàran-gnothaich airson Fo-chomataidh Sgiobachd rim faotainn airson sgrùdadh a' phobaill, mar a tha riatanach fo Achd Riaghaltas Ionadail (Alba) 1973.

**98.** Ann an 2019, chuir sinn air adhart moladh gum faodadh a' Chomhairle an suirbhidh aig Sgrùdadh Alba 'Your Reputation at Risk' a chleachdadh gus measadh a dhèanamh air mothachadh nan oifigearan agus nam ball air cùisean a thaobh giùlan gnothachais. San Aithisg Sgrùdaidh Bhliadhnail 2018/19 an dèidh sin, thug sinn fa-near nach robh a' Chomhairle air an suirbhidh a ghabhail os làimh ach gun robh iad a' leasachadh trèanadh a dh'aon ghnòthach airson oifigearan agus bhall. Chaidh dàil a chur san trèanadh seo leis a' ghalar mhòr-sgaoilte, ach thathar a-nis ga libhrigeadh.



# Pàirt 4

## A bheil a' chomhairle ag obair gu math leis an luchd-pàirt aca?



**Tha planaichean aig a' Chom-pàirteachas Planadh Coimhearsnachd airson sgìrean prìomhachais, ach tha feum ann air ro-innleachd iomlan is fòcas a' chom-pàirteachais ath-ùrachadh. Tha a' Chomhairle a' toirt taic do choimhearsnachdan ann an co-dhùnaidhean air caiteachas ionadail. Tha cùmhnan nan eilean a' toirt seachad frèam-obrach agus maoinachadh airson phrìomh phròiseactan eaconamach.**

**Tha a' Chomhairle ag obair gu math le luchd-pàirt ann an lìbhrigeadh sheirbheisean, ach tha feum ann air fòcas an OHCPP a bhith air ath-ùrachadh**

**99.** Tha a' Chomhairle ag aithneachadh gu bheil obair com-pàirteachais deatamach airson na h-amasan aca a choileanadh. Bidh iad ag obair gu math leis an luchd-pàirt aca gus seirbheisean a libhrigeadh. Tha seo a' gabhail a-steach obair gus taic a thoirt don eaconamaidh agus mòr-ionadan coimhearsnachd a leasachadh, a bharrachd air a' phrògram preantasachd aca. Bidh iad a' co-obrachadh le ùghdarrasan dùthchail agus eileanach eile agus le buidhnean riaghaltais, a' gabhail a-steach an obair aca air an lìonra ùghdarrasan ionadail Caidreachas a Tuath gus piseach a thoirt air builean foghlaim. Bidh a' Chomhairle agus Leasachadh Sgìlean na h-Alba ag obair gu dlùth còmhla, le cairt aca a tha a' cur an cèill an amasan co-roinnte aca gu bhith a' cuideachadh luchd-fàgail sgoile a-steach a dh'obair, trèanadh no stuidearachd a bharrachd.

**100.** Tha Com-pàirteachas Planadh Coimhearsnachd Innse Gall (OHCPP) a' gabhail a-steach raon farsaing de luchd-pàirt bho bhuidhnean poblach agus bho bhuidhnean coimhearsnachd is an treas raoin a bhios ag obair còmhla gus na h-àrd-amasan coitcheann aca a libhrigeadh airson nan eilean. Tha e air a dhèanamh suas de Bhòrd agus Buidheann-stiùiridh, agus san dà chuid tha ball taghte a' gabhail na cathrach.

**101.** Tha OHCPP a' cuideachadh gus dàimhean a thogail eadar seirbheisean poblach ionadail. Rè nan ceuman gus Covid-19 a chumail sìos, chleachd an luchd-pàirt na dàimhean làidir aca gus seirbheisean agus coimhearsnachdan a mharasgladh gus taic a thoirt do dhaoine so-leònte.

**102.** Tha trì buidhnean prìomhachais aig an OHCPP a bhios a' cur fòcas air na trì amasan farsaing sa phlana leasachaidh bhuilean ionadail (LOIP) airson 2017–2027: àireamh-shluaigh sheasmhach, eaconamaidh seasmhach agus càileachd na beatha a leasachadh. Chaill na

buidhnean seo beagan den dèine aca rè a' ghalair mhòr-sgaoilte. Tha gnìomhachd a rinneadh o chionn ghoirid air fòcas a chur air dà phrìomh chùis: atharrachadh gnàth-shìde agus bochdainn. Tha am buidheann-gnìomha air bochdainn, air a bheil comhairliche a' gabhail na cathrach, a' cumail sùil air a' phlana-gnìomh bochdainne. Tha am buidheann air atharrachadh na gnàth-shìde, air a bheil cuideigin bhon taogh a-muigh, bho NàdarAlba, a' gabhail na cathrach, a' leasachadh ro-innleachd gnàth-shìde.

**103.** Tha dì-dhaoineachadh a' mairsinn mar dhùbhlain èiginneach airson nan eilean. Tha gnìomhachdan na Comhairle agus an luchd-pàirt aca, leithid am prògram preantasachd, taic gnothachais agus taigheadas neo-chosgail, cudromach airson dèiligeadh ri seo. Chan eil an OHCPP air stiùireadh làidir a thoirt seachd san raon seo sna beagan bhliadhnaichean a dh'fhalbh.

**104.** Ann an 2017, chomharraich an com-pàirteachas dà sgìre ionadail a bha feumach air oidhirp a bharrachd gus builean a leasachadh (Uibhist a Tuath is Beinn na Faoghla agus Taobh an Iar Steòrnabhaigh). Bha seo stèidhichte air dàta air builean planadh coimhearsnachd agus co-chomhairleachadh tron uidheam-suirbhidh How Good is Our Place ([Place Standard](#)).

**105.** Tha plana-gnìomh aig an dà sgìre agus thathar air oifigearan-leasachaidh a chur an dreuchd gus na coimhearsnachdan ionadail a chuideachadh gus na planaichean seo a libhrigeadh. Tha an com-pàirteachas air beagan adhartais a dhèanamh air cinn-uidhe dheimhinneach airson luchd-fàgail sgoile sna sgìrean seo. Tha dùbhlain leantainneach ann fhathast a thaobh buileachadh foghlaim agus inntigidhean èiginneach do dh'ospadal.

**106.** Tha OHCPP ag aithneachadh gum feum e cur an cèill gu soilleir mar a libhrigeas e na builean ainmichte sa phlana leasachaidh bhuilean ionadail (LOIP), agus tha planaichean aige lèirmheas a dhèanamh air na structuran aige. Tha e cuideachd an dùil gum bithear ag ath-sgrùdadh an LOIP mar fhreagairt ri Achd nan Eilean (Alba), Plana Nàiseanta nan Eilean agus Cùmhnant Fàs nan Eilean.

## **Tha seirbheisean slàinte is cùraim shòisealta a' cumail orra a' cur aghaidh air dùbhlain bhrìoghmhor**

**107.** Tha IJB nan Eilean Siar a' toirt seachad seirbheisean slàinte is cùraim shòisealta, agus tha e air a bhith ag obrachadh o chionn a' Ghiblein 2016. 'S e com-pàirteachas a th' ann eadar Comhairle nan Eilean Siar agus NHS nan Eilean Siar, còmhla ri solaraichean slàinte is cùraim shòisealta san treas raon is san raon neo-eisimeileach.

**108.** Tha an IJB air amasan a chur an cèill airson sheirbheisean amalaichte agus ro-chasgach sa phlana ro-innleachdail 2020/21 aige. Tha seo a' cur an cèill adhartas a rinneadh ann an sgìrean, a' gabhail a-steach:

- a' meudachadh an raoin de sheirbheisean a thathar a' toirt seachad tro phrìomh chùram ann an co-rèir ris a' chùmhnant ùr airson dotairean-teaghlaich
- a' gluasad barrachd sheirbheisean slàinte-inntinn a-steach don choimhearsnachd, agus a' leasachadh ro-innleachd airson daoine aig a bheil ciorram ionnsachaidh agus autasachd

- a' leasachadh sheirbheisean cùraim san dachaigh gus piseach a thoirt air càileachd na seirbheise agus air rianan-obrach airson luchd-obrach.

## **Tha dùbhlain ann an cùram sòisealta le leigeil dhaoine a-steach a dh'ospadal gu neo-phlanaichte agus dàlaichean ann a bhith gan leigeil mu sgaoil**

**109.** A rèir dàta bho shuirbhidh slàinte, tha riarachas sna h-Eileanan Siar ga choimeasachadh gu fàbharach ris a' chuibheas nàiseanta, ach tha e air a dhol sìos sna beagan bhliadhnaichean a dh'fhalbh. Tha aig a' Chomhairle aon de na co-rèirean as ìsle de dhaoine nas sine na 65 aig a bheil feumalachdan fad-ùineach agus a tha a' faighinn taic airson fuireach aig an taigh (53.5 sa cheud, an coimeas ris a' chuibheas 2020/21 airson Alba de 61.7 sa cheud).

**110.** Tha an àireamh de dh'euslaintich a chaidh a leigeil a-steach a dh'ospadal ann an dòigh neo-phlanaichte air dhol am meud gu cunbhalach. Tha seo mar iomsgaradh don reat sheasmhach de dh'euslaintich a chaidh a leigiel a-steach a dh'ospadal ann an dòigh neo-phlanaichte ann an Alba. 'S iad na factaran co-chuideachail:

- Tha an àireamh de dhaoine a chaidh a leigeil a-steach a dh'ospadal ann an èiginn air dhol suas mu 25 sa cheud sna còig bliadhna a chaidh, agus tha iad a-nis nas àirde na an cuibheas nàiseanta.
- Tha an ìre de thuiteaman, airson gach 1,000 duine san àireamh-shluaigh a tha barrachd is 65 bliadhna a dh'aois, àrd, aig 29, an coimeas ri figear airson Alba de 21.7 ann an 2020.

**111.** B' e an àireamh de làithean a chaith daoine ann an ospadal nuair a bha iad deiseil a bhith air an leigeil mu sgaoil (airson gach 1,000 duine san àireamh-shluaigh) 764, an coimeas ri 488 airson Alba ann an 2020/21. 'S e seo dùbhlain leantainneach airson nan Eilean Siar.

**112.** Chan eil buidhnean an luchd-sgrùdadh air sgrùdadh a dhèanamh air seirbheisean inbhidh no pàiste san dà bhliadhna a chaidh, air sàilleibh a' ghàlair mhòr-sgaoilte. Thèid a' Chomhairle a sgrùdadh ro dheireadh an Lùnastail 2023 tron phrògram Taic is Dìon Inbheach. Ann an sgrùdaidhean agus lèirmheasan a rinneadh roimhe:

- Fhuair co-sgrùdadh air seirbheisean inbheach sa Mhàrt 2016, le Luchd-sgrùdadh a' Chùraim agus Leasachadh Cùram-slàinte na h-Alba, gun robh laigsean brioghmhor ann an coileanadh a' chom-pàirteachas slàinte is cùraim shòisealta (an HSCP). Ann an 2018, fhuair lèirmheas air adhartas gun robh an com-pàirteachas air fhreagairt gu math ris an sgrùdadh agus gun robh e air deagh adhartas a dhèanamh ann a bhith a' dèiligeadh ris na molaidhean.
- An dèidh co-sgrùdadh air seirbheisean airson chlann is daoine òga ann an 2016, fhuair lèirmheas air adhartas san Lùnastal 2017 gun robh luchd-pàirt air adhartas nach bu bheag a dhèanamh.

**113.** Bidh Luchd-sgrùdadh a' Chùraim a' sgrùdadh ghoireasan fa leth cuideachd. A-rithist, air sàilleibh bacaidhean a' ghalair mhòr-sgaoilte, cha do sgrùd iad ach ceithir goireasan airson sheirbheisean inbheach thairis air 2020/21 agus cha do sgrùd iad goireas airson sheirbheisean chloinne idir. Fhuair sgrùdaidhean a rinneadh roimhe na leanas:

- Cùram san dachaigh: bha 85 sa cheud de sheirbheisean sna h-Eileanan Siar air an rangachadh math no nas fheàrr agus bha seo coltach ris a' chuibheas Albannach.
- Dachaighean-cùraim airson seann daoine: bha 44 sa cheud de dhachaighean-cùraim sna h-Eileanan Siar air an rangachadh math no nas fheàrr, agus bha seo fon chuibheas Albannach de 50 sa cheud.
- Seirbheisean cùraim còmhnaidheach airson chlann is daoine òga: bha 50 sa cheud air an rangachadh math no nas fheàrr. Bha seo fon chuibheas Albannach de 75 sa cheud.

**114.** Tha dùbhlain ana-mhòr a thaobh so-sheasmhachd cùraim shòisealta air feadh Alba, don do tharraing sinn aire sa [bhrath-ullachaidh againn air cùram sòisealta](#) san Fhaoilleach 2022. Tha [Rannsachadh-cùise 3](#) air duilleag 29 a' tarraing aire do na dùbhlain ceangailte ri àireamh-shluaigh agus feachd-obrach ann a bhith a' toirt seachad seirbheisean cùraim shòisealta.

**115.** Tha an IJB a' leasachadh plana ro-innleachdail ath-ùraichte gus planaichean a' bhùird a chur an cèill a thaobh ionmhas, feachd-obrach agus cruth-atharrachadh. Is dòcha gum bi an sealladh ionmhasail airson IJBs air feadh Alba dùbhlanaich fhathast, agus bheir seo buaidh air buidseatan tiomnaichte airson slàinte is cùram sòisealta agus air a' Chomhairle agus Bòrd NHS nan Eilean Siar mar bhuidhnean pàrant.

**116.** San Ògmhios 2022, fhuair Riaghaltas na h-Alba aonta ri prìomh reachdas sa chruth [Bile Seirbheis Cùraim Nàiseanta \(Alba\)](#). Tha seo a' cur an cèill frèam-obrach gus seirbheis cùraim nàiseanta a stèidheachadh, agus Ministearan na h-Alba air an dèanamh cunntachail airson obair shòisealta agus taic cùraim shòisealta. Bidh e cuideachd a' cruthachadh bhòrd cùraim ionadail, a bhios air an cur an àite IJBs, le uallach airson seirbheisean cùraim shòisealta a phlanadh, a chomiseanadh agus a sholarachadh. Bidh sinn ag aithris air dè a' bhuidhe a bhios aig na h-ullachaidhean ùra fhad 's a thathar a' leasachadh a' Bhile agus ga chur an gnìomh.

## **Tha a' Chomhairle a' toirt taic do choimhearsnachdan gus roghainnean ionadail a dhèanamh a thaobh maoinachadh**

**117.** Bidh a' Chomhairle a' gabhail a-steach coimhearsnachdan ann an co-dhùnaidhean mu thar-aiseag mhaoinean agus mu libhrigeadh sheirbheisean ionadail. Tha cleachdadh na Comhairle san raon seo a' ro-lathachadh Achd Cumhachdachadh Choimhearsnachdan (Alba) 2015. 'S e am pròiseas a th' aca, sa chiad àite, maoinean a thairgse do choimhearsnachdan aig cosgais lùghdaichte far a bheilear a' faicinn sochair don choimhearsnachd. Thar-aisig iad trì maoinean ann an 2020/21 airson cleachdadh le buidhnean-cluiche, làraichean-campachaidh agus lann lùth-chleas. Chuir a' Chomhairle air dòigh eacarsaich buidseit chom-pàirteach ann an 2019 le coimhearsnachdan agus solaraichean bhon treas raon gus cùmhnant còmhdaidh a dhealbhadh dhaibh fhèin.

**118.** 'S e maoinachadh Oighreachd a' Chrùin prìomh uidheamachd na Comhairle a-nis airson buidseatadh a tha air a threòrachadh leis a' choimhearsnachd. Tha a' Chomhairle air a bhith na guth làidir airson maoinachadh Oighreachd a' Chrùin a chleachdadh gus taic a thoirt do dh'ath-bheòthachadh sòisealta is eaconamach ann an coimhearsnachdan cladaich. Tha 12 fhòram sgìre aca a bhios a' riarachadh a' mhaoineachaidh air feadh nan eilean.

**119.** Bidh na fòraman a' leigeil le riochdairean ionadail, a' gabhail a-steach buill thaghte, comhairlean coimhearsnachd agus buidhnean coimhearsnachd, gus co-dhùnadh a dhèanamh air dè na pròiseactan ionadail a gheibh taic tro mhaoineachadh Oighreachd a' Chrùin agus maoineachadh eile leithid Maoin Dùbhlán Coimhearsnachd. Tha oifigearan ionnsachadh is leasachadh coimhearsnachd (CLD) a' toirt taic do gach fòram.

**120.** Tha a' Chomhairle a' toirt taic do dhòigh-obrach a tha air a treòrachadh leis a' choimhearsnachd ann an sgìrean ionadail. Tha dà fhòram-sgìre (Na Hearadh agus Barraigh is Bhatarsaigh) air chur romhpa an raon-ùghdarras aca a leudachadh air alt 's gum faod iad a bhith mar ghuth coitcheann airson na sgìre aca agus planaichean-gnìomh ionadail a leasachadh. Tha dà fhòram-sgìre eile a bharrachd airson am modail seo a leantainn. Tha a' Chomhairle a' rùnachadh coimhearsnachdan a chuideachadh gu bhith a' togail air na lìonraidhean agus ullachaidhean ionadail aca fhèin, an àite dòigh-obrach a-nuas bhon mhullach a leigeil orra. Tha adhartas air rianan-obrach nan sgìrean a chur an gnìomh air a bhith slaodach, agus chaidh dàil a chur sa ghnothach leis a' ghalar mhòr-sgaoilte.

**121.** 'S e feart eile nan eilean gu bheil iomadh urras coimhearsnachd neo-eisimeileach ann. Chaidh mòran dhiubh a stèidheachadh fon chòir coimhearsnachd air ceannachd, agus com-pàirt aca ann an croitearachd agus cruthachadh lùths-gaoithe. Faodaidh iad stòr maoineachaidh a bharrachd a thoirt seachad airson phròiseactan ionadail. Bidh a' Chomhairle a' toirt taic do na buidhnean seo le iarrtasan airson maoinean a thar-aiseag agus a' dèanamh thagraidhean airson maoineachadh. Tha cuid de na h-urrasan coimhearsnachd a' faighinn sùimeannan beaga maoineachaidh bhon Chomhairle gus goireasan ionadail obrachadh, leithid ath-chuairteachadh sgudail.

**122.** Dh'fhaodadh a' Chomhairle barrachd a dhèanamh gus na planaichean aca air rianan-obrach ionadail a chur an cèill. Bhiodh seo a' cuideachadh a' phobaill a bhith a' tuigsinn dè an taic agus na roghainnean a tha rim faotainn.

### **Bidh a' Chomhairle a' com-pàirteachadh choimhearsnachdan agus a' dèanamh deagh bhuil de dhàta ionadail gus cumadh a thoirt do na planaichean aca**

**123.** Bidh a' Chomhairle a' com-pàirteachadh choimhearsnachdan agus a' dèanamh deagh bhuil de dhàta ionadail gus cumadh a thoirt do na planaichean aca. Chaidh am plana leasachaidh bhuilean ionadail (an LOIP) a leasachadh thairis air 18 mìosan tro thachartasan ris an cainte còmhradhean coimhearsnachd agus iomairt 'Get Heard'. Chleachd iad an t-uidheam Place Standard agus an suirbhidh How Good is Our Place gus cumadh a thoirt do phrìomhachasan an LOIP. Chleachd a' Chomhairle na còmhradhean coimhearsnachd seo mar thachartasan gus beachdan a shireadh air na molaidhean buidseit aca agus air roghainnean dealbhachaidh airson sheirbheisean ionadail.

**124.** Tha luchd-obrach CLD na Comhairle a' toirt seachad deagh thaic leantainneach do choimhearsnachdan, a' gabhail a-steach obair air cumhachdachadh na h-òigridh. Bidh a' Chomhairle agus an treas raon cuideachd ag obair gu dlùth tron OHCPP, fòraman-sgìre agus na ceanglaichean aca le comhairlean coimhearsnachd.

**125.** Bha a' Chomhairle an sàs ann an 12 cho-chomhairleachadh ann an 2020/21. Thathar a' dèanamh toraidhean nan co-chomhairleachaidhean rim faotainn don phoball air làrach-lìn na

Comhairle le bhith a' cleachdadh cruth cuideachail 'Dh'fhaighnich sinn, Thuirt sibhse, Rinn sinne'. Cha do thàlaidh an co-chomhairleachadh aca a rinneadh o chionn ghoirid, air an ro-innleachd chorporra aca, ach grunn fhreagairtean. Bu chòir don Chomhairle togail air an deagh chleachdadh a bh' aca roimhe airson an stiùireadh ro-innleachdail aca a chur air dòigh, a' gabhail a-steach an ath-ùrachadh a thathar a' planadh airson an LOIP aca.

## Bidh a' Chomhairle ag obair gu math le luchd-pàirt ann a bhith a' leasachadh eaconamaidh na sgìre

**126.** Tha a' Chomhairle ag aithneachadh gu bheil obair com-pàirteachais deatamach airson na h-amasan eaconamach aca a choileanadh. Tha iad air taic a thoirt do dh'obair gu dlùth ann an com-pàirteachas le luchd-pàirt eaconamach, a' gabhail a-steach Iomairt na Gàidhealtachd 's nan Eilean, Bealach Gnothachais, Leasachadh Sgìlean na h-Alba agus Ùghdarras Port Steòrnabhaigh, a' gabhail a-steach co-shuidheachadh sgiobaidhean ann am prìomh oifisean na Comhairle. Tha a' Chomhairle na ball for-ghnìomhach den Chom-pàirteachas Roinneil Eaconamach, a tha ag amas air com-pàirtean roinneil a thoirt ri chèile gus fàs eaconamach a dhràibheadh. Bidh iad a' toirt taic do leasachadh eaconamach Innse Gall tro raon farsaing de ghnìomhachdan:

- a' toirt taic do 380 dreuchdan le bhith a' toirt seachad maoinachadh luach £1.8 millean airson ghnòthachasan ionadail
- a' coileanadh aonta eadar a' Chomhairle agus oighreachdan fearainn gus taic a thoirt do phròiseactan coimhearsnachd agus do ceithir ceannachdan coimhearsnachd
- a' cur air adhart cothroman airson lùths-gaoithe a chruthachadh tro dhealbhadh agus còmhradhean le Riaghaltas na h-Alba
- a' faighinn maoinachadh luach £1.8 millean bho Mhaoin Thabhartasan Calpa airson Ath-bheòthachadh airson 10 pròiseactan ath-bheòthachadh choimhearsnachdan ionadail, a' cuideachadh gu bhith a' dèiligeadh ri neo-ionannachdan agus a' librigeadh fàs in-ghabhailta
- a' libhrigeadh pròiseactan bun-structair agus leasachaidh àrainneachdail, a' gabhail a-steach ceithir marinathan ùra agus am pròiseact gus àrainn Caistel Leòdhais ath-nuadhachadh.

## Tha seirbheisean aiseig glè chudromach, agus tha dàlaichean ris an dà bhàt'-aiseig ùr air droch bhuaidh a thoirt air coimhearsnachdan eileanach

**127.** Tha seirbheisean aiseig fhathast nan cùis dheatamach airson nan eilean. 'S ann air Còmhdhail Alba a tha an t-uallach airson obrachaidhean nam bàtaichean-aiseig. Ged nach ann air a' Chomhairle a tha an t-uallach airson bhàtaichean-aiseig, tha iad a' glèidheadh còig puirt air feadh nan eilean.

**128.** Tha an [aithisg](#) a rinn an t-Àrd-neach-sgrùdaidh ann an 2022 a' mìneachadh nan dàlaichean an lùib togail an dà bhàt'-aiseig ùir airson lìonra na Cluaidhe agus Innse Gall. Ann an 2014, bha adhbhar-gnothaich air a chur air adhart le Còmhdhail Alba, le taic bho Stòras Mara Cailleanach eta agus CalMac, airson dà shoitheach, a bhiodh comasach air dà sheòrsa

chonnaidh a chleachdadh, airson an lionraidh. 'S e aon de na soithichean seo (soitheach 802) am bàt'-aiseig airson na seirbheise deatamaich eadar Ùige, an Tairbeart agus Loch nam Madadh sna h-Eileanan Siar. Bu chòir gun deach an dà shoitheach a libhrigeadh ann an 2018, a' toirt bhuannachdan sòisealta, eaconamach agus àrainneachdail do na h-eileanan. Fhuair an aithisg gun robh dàilichean agus ro-chaiteachas air droch bhuidh a thoirt air coimhearsnachdan eileanach agus ath-leumachd a lagachadh air feadh lionra na Cluaidhe agus Innse Gall. Thathar an dùil ri soitheach 802 a libhrigeadh eadar an Dàmhair agus an Dùbhlachd 2023, mu chòig gu leth bliadhna nas anmoiche na bhathar a' planadh air thùs.

## Tha Cùmhnant Fàs nan Eilean a' toirt frèam-obrach agus maoinachadh airson prìomh phròiseactan eaconamach

**129.** Fhuair cnàmhan nan cumhaichean airson Cùmhnant Fàs nan Eilean aonta bho Riaghaltas na h-Alba agus Riaghaltas na Rìoghachd Aonaichte sa Mhàrt 2021. Bidh cùmhnantan fàs nan roinnean a' cur an cèill amasan ro-innleachdail fad-ùineach airson eaconamaidhean roinneil a leasachadh. Tha a' Chomhairle air dreuchd fhor-ghnìomhach a ghabhail ann a bhith a' leasachadh a' chùmhnaint, còmhla ri Comhairle Arcaibh agus Comhairle Shealtainn.

**130.** Tha an cùmhnant a' gabhail a-steach seilbh airgid luach suas ri £335 millean thairis air na trì ùghdarrasan eileanach. Bidh Riaghaltas na h-Alba agus Riaghaltas na Rìoghachd Aonaichte a' toirt seachad seilbh airgid luach £100 millean thairis na h-ath 15 bliadhna, le ùmhlachd do aonta airson na cùise-gnothachais iomlaine airson gach pròiseact. Bidh luchd-pàirt bho air feadh nan raointean poblach, priobhaideach agus acadaimigeach a' toirt seachad seilbh airgid a bharrachd luach £235 millean. Tha an cùmhnant a' cur an cèill co-ghealltanasan airson ath-bheòthachadh seasmhach nan eaconamaidhean ionadail agus airson fàs ann an raointean, a' gabhail a-steach turasachd, bun-structar, ùr-ghnàthachadh, eadar-ghluasad lùtha agus sgilean ([Ball-taisbeanadh 9](#)).

**131.** Tha amasan a' chùmhnaint co-chòrdail ri Plana Nàiseanta nan Eilean agus an ro-innleachd roinneil airson na sgìre aig lomairt na Gàidhealtachd 's nan Eilean. Tha luchd-pàirt a' leasachadh chnàmhan nan cùisean-gnothachais airson pròiseactan sònraichte. Mar a chaidh a mholadh san aithisg 2020 againn [Scotland's City Region and Growth Deals](#), bu chòir do luchd-pàirt toirt fa-near mar a bhios iad a' tomhas soirbheas fad-ùineach a' chùmhnaint.

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## Ball-taisbeanadh 9

### Cùmhnant Fàs nan Eilean agus na prìomh phròiseactan aige

Tha an cùmhnant a' gabhail a-steach raon de phròiseactan a chaidh a dhealbhadh gus taic a thoirt do dh'fhàs agus do dh'àm ri teachd beag-chàrboin

Tha am pròiseact Leasachadh nan Innse Gall mar Cheann-uidhe a' togail air dualchas àrainneachdail is cultarach nan eilean. Tha e ag amas air cothroman fastaidh a chruthachadh air feadh nan eilean, a' gabhail a-steach na pròiseactan a leanas:

- A' leasachadh eòlasan turasachd timcheall Hiort, fir-bhrèige Chalanais agus tàlaidhean luchd-turais eile stèidhichte air eachdraidh nan eileanach
- Prògram deoch is biadh Innse Gall gus taic a thoirt do phrìomhachasan airson seilbh calpa, air aontachadh le uachdaran-fearainn coimhearsnachd agus riochdairean nan gnìomhachasan tuathanachas-uisge agus iasgach.

- Am pròiseact ath-leasachaidh airson àrainn Innse Gall gus goireasan Oithigh na Gàidhealtachd agus nan Eilean a mheudachadh air feadh Innse Gall. Tha seo ag amas air àireamh-shluaigh òg a thàladh do na h-eileanan, luchd-obrach òg a ghlèidheadh agus feachd-obrach sgileil a leasachadh airson ghnòthachasan a th' ann agus a tha gan leudachadh.

Tha an cùmhnant ag amas air togail air comas air leth a th' aig na h-eileanan airson lùths uaine agus beag-chàrboin san àm ri teachd. Tha am pròiseact Ionad Cumhachd Ionadail Innse Gall ag amas air am bun-structar tòiseachail a thoirt seachad gus haidridean uaine a chruthachadh le bhith a' cleachdadh lùths ath-nuadhachail bho lùth-gaoithe air-tìr agus far-cladaich.

Tùs: Sgrùdadh Alba

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# Pàirt 5

A bheil a' chomhairle a' nochdadh piseach leantainneach?



**Tha a' Chomhairle air iomadh iomairt shoirbheachail a chur an gnìomh, ach tha luaths atharrachaidh thar cheann air a bhith slaodach. Feumaidh iad dèanamh cinnteach gu bheil an comas ceannardais aca gus atharrachadh ro-innleachdail agus cruth-atharrachail a dhràibheadh aig an luaths a tha a dhìth.**

**Bidh a' Chomhairle a' cur fòcas air atharrachaidhean is leasachadh beag-sgèileach agus tha planadh ro-innleachdail cruth-atharrachail a dhìth orra**

**132.** Chaidh na leasachaidhean a fhuairidh ann an coileanadh na Comhairle o chionn ghoirid a phutadh air adhart leis na roinnean seirbheise aca. Tha seo air beagan chleachdaidhean ùr-ghnàthach adhbharachadh, a' gabhail a-steach:

- am prògram preantasachd agus sgeamaichean so-fhastachd aca gus luchd-obrach a dhleasadh airson na Comhairle agus air feadh nan Eilean Siar
- an iomairt e-Sgoil gus ionnsachadh a bhrosnachadh sna h-eileanan agus nas fhaide air falbh
- modailean ùra de cheannardas bun-sgoile le ceannardan-gnìomha agus ceannardan-sgoile
- nodhachadh seòmar na Comhairle airson teicneòlas choinneamhan aig astar a chleachdadh
- na molaidhean airson mòr-ionadan coimhearsnachd gus modail ùr airson lìbhrigeadh sheirbheisean a leasachadh

**133.** Tha leasachadh mòr-sgèileach nas neo-fhollaisich. Chuir am plana-atharrachaidh as ùire (2017) am fòcas air ath-structaradh is leasachadh na buidhne. Fhuairidh èifeachdasan tro anbharran saor-thoileach, reic shealbhan agus sàbhalaidhean cùmhnantail, ach cha tug e fa-near cothroman airson cruth-atharrachadh air feadh na Comhairle.

**134.** Bu chòir do gach cuid buill thaghte agus oifigearan am fòcas air atharrachadh ro-innleachdail a neartachadh. Bidh sgioba stiùiridh chorporra (CMT) a' toirt fa-near gnothaichean

air feadh na Comhairle a bhios a' buntainn ri feachd-obrach, leasachaidhean poileasaidh agus cùisean obrachaidh cudromach eile. Chan eil fòcas làidir aca air cruth-atharrachadh agus leasachadh. Mar a dh'ainmicheadh mar-thà san aithisg seo, bu chòir don Chomhairle amas air buill a ghabhail a-steach barrachd ann an co-dhùnaidhean ro-innleachdail, agus bu chòir gu bheil seo a' gabhail a-steach roghainnean airson atharrachadh agus leasachadh.

**135.** Tha a' Chomhairle a' creidsinn nach eil uimhir de chothroman airson cruth-atharrachadh mòr-sgèileach nan seirbheisean aca air na h-eileanan. Tha margaid an raoin phrìobhaidich airson far-thobrachadh cuingichte agus, le àireamh-shluaigh a' sìor-lùghdachadh, tha nas lugha de roghainnean ann airson seirbheisean a libhrigeadh. Tha seo a' cuingealachadh roghainn na Comhairle airson na seirbheisean aca a lùghdachadh no cruth ùr a chur orra, leithid leabharlannan agus cur-seachadan. Bu chòir dhaibh, ge-tà, dearbhadh gu bheil iad air cothroman a rannsachadh leithid cleachdadh teicneòlas didseatach, maoinean no solarachadh gus piseach a chur air na seirbheisean aca.

**136.** Tha a' Chomhairle fhathast a' leasachadh na ro-innleachd didseataich aca. Tha e cudromach gum bi seo a' cur an cèill mar a bhios iad a' cur chothroman didseatach gu feum gus cruth-atharrachadh a thoirt air libhrigeadh sheirbheisean agus dòighean-obrach. Bu chòir gu bheil an ro-innleachd ùr a' toirt taic do stiùireadh na Comhairle air iomairtean didseatach thairis air gnìomhachdan.

## Feumaidh fèin-mheasadh a bhith nas ro-innleachdail agus luchd-cosnaidh a chom-pàirteachadh barrachd ann an gnìomhachd atharrachaidh agus leasachaidh

**137.** Tha pròiseas fèin-mheasadh na Comhairle stèidhichte gu ìre mhòr air stiùireadh Feabhas Luach agus frèam-obrach leasachadh sheirbheisean poblach, a tha buntainneach air feadh na Rìoghachd Aonaichte. Tha buidheann dealbhadh-gnìomha Feabhas Luach ann gus gnìomhachdan leasachaidh is rianachd chunnairt fhisge a-steach ann an seirbheisean.

**138.** Bithear a' dèanamh fèin-mheasaidhean ann an roinnean seirbheise, agus tha iad air leasachaidhean beag-sgèileach, sa mhòr-chuid, a thoirt gu buil. Tha iad air aire a tharraing gum feum a' Chomhairle piseach a chur, ann an dòigh a ghearras tarsainn diofar roinnean, air leasachadh phlanaichean a thaobh rianadh mhaoinean, didseatach agus atharrachadh gnàth-shìde.

**139.** Bu chòir don Chomhairle an luchd-cosnaidh aca a chom-pàirteachadh barrachd ann an gnìomhachd atharrachaidh is leasachaidh. Cha ghnàth gum bi luchd-cosnaidh an sàs ann an leasachadh sheirbheisean agus iomairtean atharrachaidh, ged a bhios luchd-obrach cùraim shòisealta a' cur gu deagh bhuil cleachdadh meòrachail agus lèirmheas cho-obraichean.

**140.** Bidh comataidh sgrùdaidh a' gabhail sealladh air taobh a-muigh agus a' toirt fa-near aithisgean nàiseanta air sgrùdadh is leasachadh, còmhla ri aithriseadh cunbhalach air dèanadas poblach bhon taobh a-staigh.

## Tha luaths an atharrachaidh air a bhith slaodach. Feumaidh a' Chomhairle dèanamh cinnteach gu bheil an comas ceannardais aca gus atharrachadh a dhràibheadh

**141.** Thug an Coimisean fa-near, san aithisg as ùire aca ann an 2014 gus iar-sgrùdadh a dhèanamh air Feabhas Luach, gum feum cultar de phiseach leantainneach a bhith mar fheart maireannach nach tèid a lasachadh le tachartasan leithid atharrachaidhean ann an ceannardas poilitigeach no ceannardas aig ìre oifigearan. Tha [Ball-taisbeanadh 10](#) a' dèanamh geàrr-chunntas air adhartas air na breithean san aithisg 2014. Stèidhichte air seo, tha sinn air cho-dhùnadh gu bheil luaths an atharrachaidh san fharsaingeachd air a bhith slaodach, a dh'aindeoin grunn eisimpleirean de sheirbheis ùr-ghnàthach.

**142.** Tha e deatamach gum bi a' Chomhairle a' glèidheadh a' chomais ceannardais a tha a dhìth orra gus na h-amasan aca a choileanadh. Is dòcha gum bi an ceannard agus triùir dhiubhsan a tha an dreuchd aig ìre stiùiriche a' leigeil dhiubh an dreuchdan sna beagan bhliadhnaichean ri teachd. Tha a' Chomhairle ag obrachadh an-dràsta gun stiùiriche ionmhais ro-innleachdail. Fa chomhair nan duilgheadasan fastaidh air na h-eileanan, 's e cunnart a tha seo airson comas na Comhairle gus atharrachadh a choileanadh aig an luaths a tha a dhìth.

**143.** Tha dì-dhaoineachadh agus duilgheadasan trusadh luchd-obrach mar dhùbhlàn èiginneach airson seirbheisean a chumail suas air na h-eileanan. A rèir ro-mheasaidhean na Comhairle airson a' bhuidseit aca san àm ri teachd, dh'fheumadh iad sàbhalaidhean luach suas ri £13 millean a chomharrachadh ro dheireadh 2033. Bu chòir don Chomhairle na planaichean feachd-obrach aca ath-ùrachadh mar phrìomhachas agus dèanamh cinnteach gu bheil an comas ceannardais aca gus na planaichean àrd-amasach aca a choileanadh gus seirbheisean a ghlèidheadh airson coimhearsnachdan nan eilean.

**144.** Feumaidh barrachd fòcas a bhith aig buill thaghte agus oifigearan air leasachadh ro-innleachdail agus fèin-mheasadh. Feumaidh a' Chomhairle barrachd atharrachaidh ro-innleachdail agus chruth-atharrachail a choileanadh an àite leasachaidh a thaobh obrachadh a-mhàin. Bu chòir dhaibh cuideachd, a thaobh lèirsinn agus prìomhachasan, conaltradh nas soilleire a dhèanamh ri luchd-obrach, ri luchd-ùidhe agus ris a' phoball.

**145.** Bu chòir don Chomhairle cumail orra leis a' phrògram leasachadh ceannardais aca agus bu chòir dhaibh barrachd ceuman leantainneachd gnothachais a stèidheachadh gus glèidheadh comais a chuideachadh. Tha a' Chomhairle ag aithneachadh gun do chluich an luchd-pàirt aca dreuchd chudromach ann a bhith a' coileanadh nan amasan aca, agus bu chòir dhaibh togail air an deagh obrachadh leis an luchd-pàirt eaconamach agus eile aca. Tha dreuchd stiùiridh chudromach aig an OHCPP ann a bhith a' coileanadh amasan nas fharsainge a' chom-pàirteachais airson nan eilean.

**Ball-taisbeanadh 10**

## Adhartas air breithean Feabhas Luach a rinneadh roimhe

<b>2014 Breith Feabhas Luach</b>	<b>2022 Breith an Rianadair Sgrùdaidh</b>	<b>Faic</b>
Tha a' Chomhairle air rianachd, aithriseadh agus fèin-mheasadh air coileanadh a leasachadh, agus tha iad air cultar de dhùbhlàn is de leasachadh air fhisge a-steach barrachd.	Tha rianachd coileanadh air an cultar a thaobh leasachaidh a neartachadh ann an seirbheisean. Feumaidh buill thaghte agus an CMT fòcas a chur air prìomhachasan cudromach, dreuchd nas làidire a ghabhail ann a bhith a' dràibheadh leasachadh ro-innleachdail agus luchd-obrach a chom-pàirteachadh ann an atharrachadh.	Pàirt 2
Tha a' Chomhairle air beachdan nan coimhearsnachdan aca a thoirt ri chèile agus an cur gu feum gus buaidh a thoirt air co-dhùnaidhean agus air dealbhachadh sheirbheisean.	Tha a' Chomhairle a' dèanamh deagh bhuil de raon de dhòighean-obrach com-pàirteachaidh, a' gabhail a-steach tachartasan còmhraidhean coimhearsnachd. Tha fòraman-sgìre air an stèidheachadh gus taic a thoirt do choimhearsnachdan ann a bhith a' dèanamh cho-dhùnaidhean air maoineachadh Oighreachd a' Chrùin.	Pàirt 4
Tha e follaiseach gu bheil luaths an atharrachaidh air a dhol am meud, gu h-àraid ann am prìomh raointean leithid rianadh mhaoinean agus feachd-obrach.	Tha luaths an atharrachaidh air shlaodachadh, agus tha an galar mòr-sgaoilte Covid-19 air chur ri seo. Tha plana feachd-obrach agus plana leasachadh na buidhne air a bhith air an stèidheachadh, a bharrachd air prògram preantasachd èifeachdach. Feumaidh na ro-innleachdan corporra seo a bhith air an ath-ùrachadh agus taic fhaighinn bho phlanadh nas mionaidich aig ìre seirbheise. Tha planaichean didseatach agus rianadh mhaoinean a-mach à deit agus feumar an leasachadh.	Pàirt 3 + Pàirt 5
Tha obair pisich na Comhairle a-nis a' faighinn buannachd à fòcas nas motha air fèin-mheasadh.	Tha a' Chomhairle a' cleachdadh frèam-obrach leasachaidh an raoin phoblaich agus stiùireadh air Feabhas Luach, ach chan eil iad seo ach air leasachaidhean beaga adhbharachadh ann am pròiseasan. Tha buidheann dealbhadh-gnìomha Feabhas Luach a' cumail sùil air leasachadh roinnean, ach tha fòcas ro-innleachdach a dhith air fèin-mheasadh.	Pàirt 5
Tha a' Chomhairle air buidheann-obrach bhall is oifigearan a stèidheachadh, a tha a' dèiligeadh gu h-èifeachdach le leasachadh corporra, gus oifigearan air a bheil uallach a chumail cunntachail.	Tha na buidhnean-obrach bhall is oifigearan agus Bòrd a' Bhuidseit a' cur piseach air stiùireadh a' bhuidseit, air obair bhall is oifigearan agus air toirt taic do chom-pàirteachadh choimhearsnachdan.	Pàirt 1
Feumaidh a' Chomhairle sgilean an fheachd-obrach a leasachadh, a' gabhail a-steach measadh coileanadh agus trèanadh ceangailte ri planadh feachd-obrach.	Tha a' Chomhairle air na goireasan trèanadh air-loidhne aca a mheudachadh agus feumaidh iad trèanadh ceannardais a chur an gnìomh. Tha iad air pròiseas fèin-mheasaidh a thoirt a-steach airson luchd-cosnadh. Tha neo-làthaireachd air sàilleibh tinneas air a dhol am	Pàirt 1 + Pàirt 3

<b>2014 Breith Feabhas Luach</b>	<b>2022 Breith an Rianadair Sgrùdaidh</b>	<b>Faic</b>
Bu chòir dhaibh rianadh neo-làthaireachd a leasachadh.	feabhas, ach tha seo fhathast os cionn a' chuibheis nàiseanta gach cuid airson luchd-obrach teagaisg agus luchd-obrach neo-theagaisg.	
Feumaidh a' Chomhairle piseach a chur air measadh riarachas chustamairean/shaoranach.	Tha a' Chomhairle air inbhean cùram chustamairean a thoirt a-steach, a bharrachd air suirbhidhean air riarachas chustamairean, ceangailte ri roinn na làraich-lìn aca 'Have Your Say'. Thathar a' gabhail a-steach gearanan sna h-aithisgean coileanaidh gach ràith do chomataidh.	.Pàirt 5

Tùs: Sgrùdadh Alba

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# Molaidhean

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## Bu chòir don Chomhairle toirt fa-near na molaidhean leasachaidh a leanas:

- Bu chòir don Chomhairle prìomhachasan soilleir, sònraichte, iomlan a chomharrachadh, a bharrachd air gnìomhan airson an lèirsinn aca a thoirt air adhart.
  - Bu chòir do bhuill thaghte dèanamh cinnteach gu bheil iad a' toirt seachad stiùireadh agus dùbhlán gus lèirsinn is prìomhachasan na Comhairle adhartachadh.
  - Bu chòir don Chomhairle planadh ionmhasail airson na meadhan gu fad-ùine a leasachadh, a bharrachd air planadh ro-innleachdail a thaobh feachd-obrach agus rianadh mhaoinean.
  - Nuair a thathar a' leasachadh phròiseactan calpa, a' gabhail a-steach na molaidhean aca airson mòr-ionadan coimhearsnachd, bu chòir don Chomhairle dèanamh cinnteach gu bheil pròiseactan a' faighinn taic bho chùisean-gnothaich làidir agus gu bheil leasain gan ionnsachadh bhon phròiseact Cnoc nan Gobhar ann an raointean leithid maoineachadh agus goireasachadh.
  - Bu chòir don Chomhairle piseach a chur air a' phròiseas aca airson cothroman sàbhalaidd a chomharrachadh agus a thoirt gu buil, a' gabhail a-steach cothroman bho obair a ghearras tarsainn na Comhairle agus bho obair chom-pàirteachais. Bu chòir dhaibh dèanamh cinnteach gu bheil a' lorg a-mach gu h-iomlan cothroman airson èifeachdasan didseatach.
  - Bu chòir don Chomhairle agus an luchd-pàirt aca an LOIP a leasachadh maille ri frèam-obrach soilleir airson coileanadh a stiùireadh gus builean co-phàirtichte a ghabhas coileanadh a lìbhrigeadh.
  - Bu chòir don Chomhairle cothroman trèanaidh leantainneach a leasachadh airson bhall agus oifigearan, a' gabhail a-steach trèanadh cho-ionannachdan gu bhith àithnteil airson luchd-obrach uile agus a' meudachadh ìre-chleachdaidh bhall air cothroman trèanaidh.
  - Bu chòir don Chomhairle na rianan-obrach aca airson sgìrean a leasachadh agus conaltradh mun deidhinn a dhèanamh nas soilleir, a' togail air an deagh chleachdadh a th' ann mar-thà.
  - Bu chòir don Chomhairle piseach a chur air conaltraidhean air feadh na comhairle, a' gabhail a-steach conaltradh air prìomhachasan na Comhairle.
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# Eàrr-ràdh 1

## Loidhne-ama airson sgrùdadh Feabhas Luach

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2006 Sgrùdadh air Feabhas Luach agus planadh coimhearsnachd	An Cèitean 2007- An Cèitean 2012 Taghaidhean ionadail (cha robh rianachd ann)	2005 – ceannard ùr Malcolm Burr ga chur an dreuchd
2011 Sgrùdadh air Feabhas Luach		
2012 Aithisg adhartais air Feabhas Luach	An Cèitean 2012- An Cèitean 2017 Taghaidhean ionadail (cha robh rianachd ann)	
2014 Aithisg adhartais air Feabhas Luach		
	An Cèitean 2017- An Cèitean 2022 Taghaidhean ionadail (cha robh rianachd ann)	
	An Cèitean 2022- Taghaidhean ionadail (cha robh rianachd ann)	

# Comhairle nan Eilean Siar

## AN T-SULTAIN 2022

Tha foillseachaidhean Sgrùdadh Alba rim faighinn ri luchdadh a-nuas ann an grunn diofar chruthan. Airson barrachd fiosrachaidh mu na prionnsabalan ruigsinneachd againn, dèan tadhal air:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: EXECUTIVE DIRECTOR OF PERFORMANCE AUDIT AND BEST VALUE**

**STRATEGY AND WORK PROGRAMME: WORK PROGRAMME UPDATE**

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### **Purpose**

1. This paper introduces the joint Accounts Commission and Auditor General for Scotland (AGS) work programme update.

### **Background**

2. In April 2021 the Commission and the AGS agreed the joint dynamic work programme. We published this on the Audit Scotland website on 24 May 2021. We are now nearly 18 months into the programme and in July 2022 we refreshed the website to include planned audit work for 2023/24. This is the fifth quarterly update of the programme and the next update will be in December 2022.

### **Scope and approach**

3. Appendix 1 presents the work programme update. It aims to provide one report that meets the needs of the Commission and the AGS, with clarity on who is producing which products and when. It covers our whole range of audit work and includes:
  - a) **What we've delivered:** From June 2022 to August 2022.
  - b) **What's coming up:** Planned audit products from September 2022 to March 2023, and audit work in the pipeline to 2024.
  - c) **Decisions required:** Proposed changes to the programme.
4. In this update report our key messages note that we expect the overall number of products to decrease this year and next as we shift back to delivering more full performance audits and fewer briefings and blogs. They also note the range of development work we are working on alongside audit delivery. We welcome the Commission's feedback on the relative priorities within the longer-term programme to help us make strategic recommendations about the spacing and sequencing of products, as well as where to focus resources.
5. To support the dynamic programme, we continue to review and analyse feedback and discussions from Accounts Commission meetings and Performance Audit Committee (PAC) and Financial Audit and Assurance Committee (FAAC) meetings. We share this analysis with senior managers in Performance Audit and Best Value (PABV) to inform our research and development work and this update.

### **Wider work programme development**

6. Accounts Commission members will see some of their feedback addressed through specific audit work over the coming months and in the longer-term programme, while some feedback will be addressed through our wider work programme development plans.

## Strategic review of work programme

7. We noted that we are now 18 months into the new dynamic work programme. During that time there have been major developments affecting public services, including a shift away from focusing on the response to the Covid-19 pandemic towards a focus on the recovery and renewal of public services. This shift is happening alongside a cost-of-living crisis, caused by inflation rising faster than income, and a predicted economic recession that is likely to last until at least the end of 2023. To make sure the work programme remains dynamic and addresses current strategic risks and issues facing public services, it is important we reflect on the themes, areas of focus and future planned audit work with this new context in mind.
8. We propose undertaking a strategic review of the work programme during Q3. This will involve environmental analysis drawing on a range of sources, including: the latest refresh of [strategic risks and issues facing the Scottish public sector](#), our monitoring of emerging audit issues, local government current issues reports, recent policy and cluster briefings, the monthly communications digest and weekly correspondence reports. The strategic review will also draw on the findings of the Auditor General’s briefing on the financial sustainability of public services, which is due to publish in November.
9. We propose bringing back our findings from this review to have a strategic discussion with the Commission in December about the future themes and areas of focus within the work programme. The outcome of this can influence the scope of audit work planned for 2023/24 and will help inform the Commission’s strategic prioritisation of its longer-term work programme from 2024/25 onwards. We are working with the Commission’s support team to consider how this strategic review informs the Commission’s annual consultation on the work programme and how it fits within the Commission’s planning cycle, including its biannual strategy seminars.

## Impact monitoring, evaluation and reporting

10. We have moved into the implementation phase of the new approach to monitoring, evaluating and reporting on both the impact of the audit work we undertake on behalf of the Commission and AGS, and on stakeholder perceptions and awareness of the parties involved in public audit in Scotland. The approach is summarised in Figure 1.

**Figure 1: Impact monitoring, evaluation and reporting framework**

	What	How	Who*	
Existing	<b>Immediate impact</b> <b>Basic monitoring</b> (0-6 months)	<ul style="list-style-type: none"> <li>Have our actions and recommendations been accepted?</li> <li>What traction are our products getting?</li> <li>Who are we reaching?</li> </ul>	Product by product reach and engagement: Media   Social media   Web   Conferences   Committees	Audit teams Comms
	<b>Extended impact</b> <b>Basic evaluation</b> (6 months up to 5 years)	<ul style="list-style-type: none"> <li>What’s happening with our actions and recommendations?</li> <li>How is our work influencing change?</li> <li>What do stakeholders think of us?</li> </ul>	Actions and recommendations tracking: Progress   Effectiveness   Reflections Stakeholder feedback	Audit teams AQA Comms External perspective
Proposed	<b>Long-term impact</b> <b>Wider evaluation</b> (3 years+)	<ul style="list-style-type: none"> <li>What difference have we made through public audit?</li> </ul>	Package of products: Track impact of our products on agreed impact goals	Audit teams External perspective

\*Responsibility for collecting, analysing and reporting impact data

11. Since the last work programme update in June, we have started to pilot basic evaluation approaches to tracking the progress of our recommendations with five performance audits covering a range of policy areas. These include:
  - a) [Child and young people's mental health](#) (published September 2018) – An update report on progress in this area is included in Appendix 2.
  - b) [Scotland's City Region and Growth Deals](#) (published January 2020).
  - c) [Privately financed infrastructure investment: The Non-Profit Distributing \(NPD\) and hub models](#) (published January 2020).
  - d) [Improving outcomes for young people through school education](#) (published March 2021).
  - e) [Planning for skills](#) (published January 2022).
12. Between now and December 2022 we will use learning from the pilot to finalise the monitoring and evaluation frameworks for immediate and extended impact. These include the measures, data collection methods and reporting plans. Key findings so far from the pilot include:
  - a) **Proportionate approach** – Recommendations follow-up is resource intensive and we need to take a proportionate approach to ensure we use our resources in the most effective way. We are using our pilots to evaluate methods to follow up historic recommendations and also to provide learning for our future approach. This may include methods such as grouping recommendations into themes for follow-up or limiting follow-up activity to the original sample of audit sites for recommendations aimed at a wide number of bodies. We are also considering proposing that future recommendations have priority rankings for implementation, linked to intended impact, which would also carry through to follow-up work.
  - b) **Continuous improvement** – We need to harness the learning we gather through recommendations follow up to improve the quality and impact of future recommendations. We have already identified several ways we can improve our approach, including better support and guidance for auditors within the Audit Management Framework, clearer prioritisation of recommendations earlier within the audit process, and an enhanced role for senior leadership, including Commission sponsors and the AGS, to challenge the intended impact and follow up plans around recommendations as early as possible within the audit process.
13. Alongside the pilot recommendations tracking we have started to scope out a range of reporting options. We are considering the following:
  - a) **Flexible approach** – We have identified a range of potential approaches to reporting the immediate and extended impact of audit products. For example: one month follow up report on immediate impact, follow up audit work with associated reporting, impact blogs or briefings, and internal update reports. Working collaboratively with Commission sponsors, the AGS and Audit Scotland's communications team, audit teams can select the appropriate approach on an individual basis depending on the nature of the product. This will consider the need to use resources efficiently and views about whether the findings from impact work should be publicised more widely.
  - b) **Six-monthly summary reporting** – Starting in March 2023 we will produce six-monthly summary reports connected to the timing of the work programme updates. The focus of these will be on the measures agreed as part of the immediate and enhanced impact aspects of the impact monitoring, evaluation

and reporting framework. They will be high-level reports that supplement the regular flexible reporting the Commission receives on specific audits. The aim will be to encourage strategic discussion to inform the future work programme.

14. We are also working with colleagues in Audit Services Group to apply the new framework for impact monitoring, evaluation and reporting to annual financial audit work. We are aiming to bring together our approaches and reporting to provide a holistic picture of impact for the Commission to consider.

### ***Resourcing the work programme***

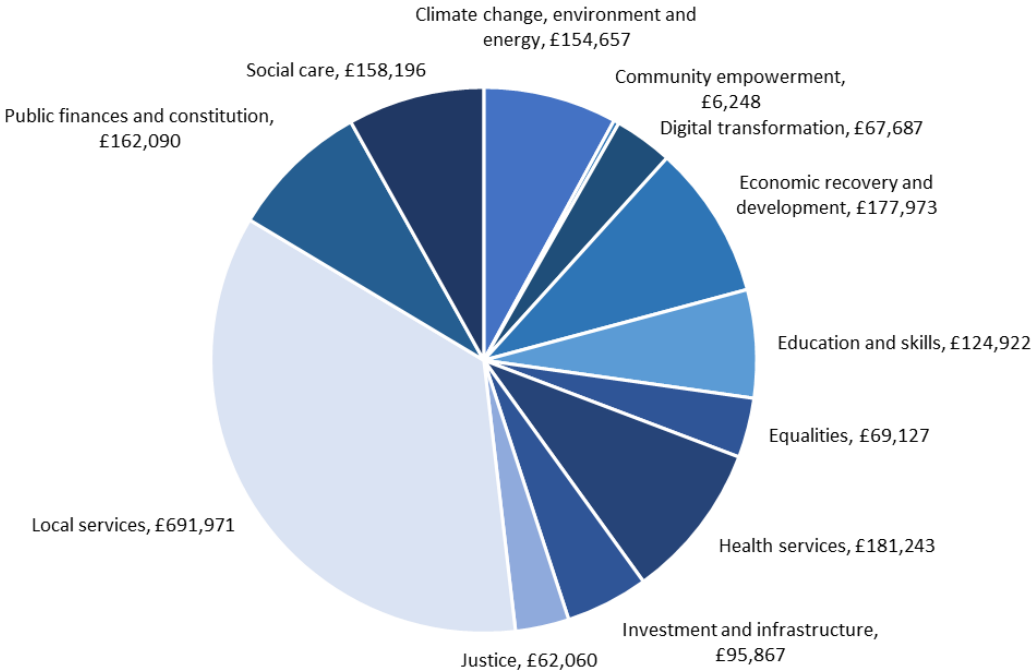
15. The Commission is interested in what resources it has committed to products across the work programme and the options this presents for future decision-making on quarterly work programme updates.
16. Our aim was to provide information that:
  - a) supports discussions about the **strategic impact** it wants its audit work to have
  - b) provides **assurance** about where its resources are going
  - c) provides adequate information to help it **understand options and make choices** about audit products.
17. Resource deployment across the work programme is complex. We continue to improve and refine our data and reporting in this area. We have divided all key areas of local and national government policy into 12 portfolios and have implemented a new portfolio-based approach to audit budgeting and cost monitoring within PABV. As part of this project, we reviewed assumptions about how staff spend their time and used projected whole time equivalent data to forecast our audit work budget for 2022/23. This includes time for audit product delivery as well as research and development.
18. Table 1 outlines planned audit work in 2022/23 within each portfolio, indicative budgets by portfolio as at the end of Q1 and connections to the Commission's aims and priorities as outlined in its strategy. The portfolio breakdown is illustrated in Figure 2. This resource reporting approach aims to provide assurance that audit resources are being deployed in ways that reflect the Commission's aims and priorities. Commission members can see how resources are deployed across research and development and the range of audit products within portfolios, including: performance audits, overviews, briefings and Best Value work. Commission members may wish to consider how this product mix delivers on the Commission's aims and priorities and whether they feel the balance is correct in terms of the impact the Commission wants to have.
19. We know that Commission members have an interest in developing a better understanding of the practical resource implications of any proposed changes to the work programme. For example, whether any proposed new additions to the work programme will have impacts on the scope and timing of other pieces of audit work or whether they can simply be absorbed alongside existing commitments. These are understandable concerns given our experience of the work programme 'running hot' in 2021/22 as seen in slide 3 of Appendix 1. For the purposes of this update there are no significant additions proposed to the work programme that would impact on existing planned work. Given the Commission's interest in this aspect of resource deployment we will include explicit references to any substitution impacts and/or choices the Commission is being asked to make about these in future work programme update reports.

**Table 1: Planned audit work and budget by portfolio, linked to Commission priorities**

<b>Portfolio</b>	<b>Planned audit work in 2022/23</b>	<b>Indicative Budget as at end of Q1</b>	<b>Connects to Commission strategy</b>
Climate change, environment and energy	Scotland's councils' approach to climate change (Briefing) Research and development	£154,657	<b>Aims:</b> Seeking to assure   Helping to improve   Improving performance reporting <b>Priorities:</b> Communities
Community empowerment	Research and development	£6,248	To be confirmed once audit products agreed
Digital transformation	Digital exclusion and connectivity (Performance audit) Research and development	£67,687	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Inequalities
Economic recovery and development	Research and development Future audit products on supporting economic development and growth (to be confirmed later in 2022)	£177,973	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Recovery
Education and skills	Children and young people who need additional support for learning (Blog) Early learning and childcare (Performance audit) Research and development	£124,922	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Inequalities   Communities
Equalities	Tackling child poverty (Briefing) Mainstreaming equality and equality outcomes: Interim progress report Research and development	£69,127	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Inequalities   Funding   Communities
Health services	Adult mental health (Performance audit) Research and development	£181,243	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Inequalities   Communities
Investment and infrastructure	Future audit products on infrastructure and investment (to be confirmed) Research and development	£95,867	To be confirmed once audit products agreed
Justice	Research and development	£62,060	To be confirmed once audit products agreed

Portfolio	Planned audit work in 2022/23	Indicative Budget as at end of Q1	Connects to Commission strategy
Local services	Financial overview of local government 2020/21 Local government in Scotland Overview 2022 Integration Joint Boards: Financial Analysis 2020/21 Angus Council BVAR Shetland Islands Council BVAR Comhairle nan Eilean Siar BVAR Local government financial bulletin 2021/22 Future Best Value work under new audit appointments (COA reports, AARR, Legacy thematic report) Research and development	£691,971	<b>Aims:</b> Securing public audit   Seeking to assure   Helping to improve   Improving performance reporting <b>Priorities:</b> Inequalities   Funding   Recovery   Communities
Public finances and constitution	Scotland's financial response to Covid-19 (Performance audit) Local government budget briefing (Internal briefing) Covid-19 finances update 2022/23 Research and development	£162,090	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Recovery   Funding
Social care	Social care (Performance audit) Social care (Briefing) Research and development	£158,196	<b>Aims:</b> Seeking to assure   Helping to improve <b>Priorities:</b> Inequalities   Funding   Communities
<b>Current budget for Commission work</b>		£1,952,041	
<b>Contingency available for further Commission work</b>		£354,152	
<b>Overall audit work budget for PABV</b>		£4,750,108	
<b>Percentage of total budget for Commission work</b>		49%	

**Figure 2: Commission resources broken down by portfolio**



***Taking a person-centred approach – New youth panel***

- 20. In its consideration of previous work programme updates, the Commission has noted its interest in how we are developing our approaches to involving service users more in audit work. We plan to come back to the Commission with a fuller update by December. In the meantime, one aspect we are currently progressing is engaging with young people to better understand and reflect their views and experiences in our work.
- 21. We worked successfully with the Inform100 youth panel from 2018 to 2020. This work was supported by Youth Scotland, a third sector organisation that specialises in youth work. At the end of the contract with Youth Scotland, both they and Audit Scotland reflected on the successes of this approach to youth engagement and the lessons learned.
- 22. The work with the youth panel largely achieved its objectives that young people are able to influence and participate in all stages of our audit work, provide advice on a range of issues and get directly involved in some of our audits. Discussions with the youth panel helped inform audit teams’ thinking and plans, and also directly impacted on the audit methods in some cases. Young advisers were directly involved in co-facilitating focus groups as part of our audit on school education outcomes.
- 23. It is not clear if the project led to our work having more impact among young people. Unfortunately one of the key aspects of the youth panel’s plans in relation to this could not happen due to the impact of the Covid-19 pandemic on the Audit Scotland work programme.
- 24. Over the life of the project, there were difficulties maintaining the engagement of the young advisers, and a smaller core group emerged. Expecting young people to stay involved over the full two years may have been unrealistic, given all the changes that

can happen at that time in their lives. Members of the panel also had different interests and so not all the topics we discussed with them were of interest to the whole group.

25. Another objective of the work with the youth panel was that the young people involved gain valuable experience and skills. The young people fed back that they enjoyed and benefitted from their involvement in the panel. Youth Scotland highlighted increased self-confidence and other benefits among the young people involved. The young advisers were supported to work towards a Dynamic Youth Award, which Audit Scotland funded as part of the contract. We want to ensure that there are clear benefits for members of a future panel.
26. There was huge benefit in partnering with a specialist third sector body, which brought a different skill set to building the relationships and trust among the panel members and with Audit Scotland staff. Youth Scotland also brought specialist skills in how to engage with the panel on the topics we were interested in. They had a clear focus on the wellbeing on the young advisers and also supported them out with the panel sessions, both in terms of general wellbeing and to help their ongoing participation in the panel.
27. We are planning to tender for a third sector partner to work with us to set up a new advisory group of young people who can provide input on specific pieces of work. These could be specific audits or more corporate projects such as communication and branding. This is a move away from our previous approach of expecting all members of the panel to be interested in everything we wanted to engage with them about.
28. We also plan to work with the new advisory group to tap into existing forums in a more structured way, for example the Scottish Youth Parliament and councils' own youth panels, as well as Audit Scotland's Equalities and Human Rights Advisory Group (EHRAG). This will add a richness to our engagement, and we anticipate that the members of the new advisory group themselves will lead on these links, supported by the third sector partner and Audit Scotland.
29. We anticipate going out to tender at the end of September and having the partner in place in winter. We welcome the Commission's reflections on learning from the last panel and any feedback it has to help shape the invitation to tender for the new panel.

## **Conclusion**

30. The Commission is asked to:
  - a) note the progress delivering the work programme from June 2022 to August 2022
  - b) note the planned products up to March 2023 and identify its priorities within these plans
  - c) discuss and agree the proposed changes to the programme, summarised on slides 8-9 of Appendix 1
  - d) discuss and feedback on the audit work in the pipeline to 2024, summarised on slides 10-25, noting that this is flexible and can be revisited as part of future work programme updates
  - e) agree to delegate to the Chair and Interim Deputy Chair final approval for this update at a joint meeting with the AGS on 14 September 2022
  - f) agree to the proposal to have a strategic review of the work programme at its December meeting



- g) discuss and feedback on the progress implementing the new approach to impact monitoring, evaluation and reporting
- h) note the progress outlined in the update report about children and young people's mental health (Appendix 2) and that we will continue to monitor progress closely as part of our new approach to impact monitoring and evaluation, to help inform any future work in this area
- i) discuss and feedback on the progress with developing our approach to resource reporting on the work programme
- j) share any reflections on learning from the last youth panel and any feedback it has to help shape the invitation to tender for the new panel.

**Antony Clark**  
**Executive Director of Performance Audit and Best Value**  
**29 August 2022**

# Dynamic work programme – Update

September 2022

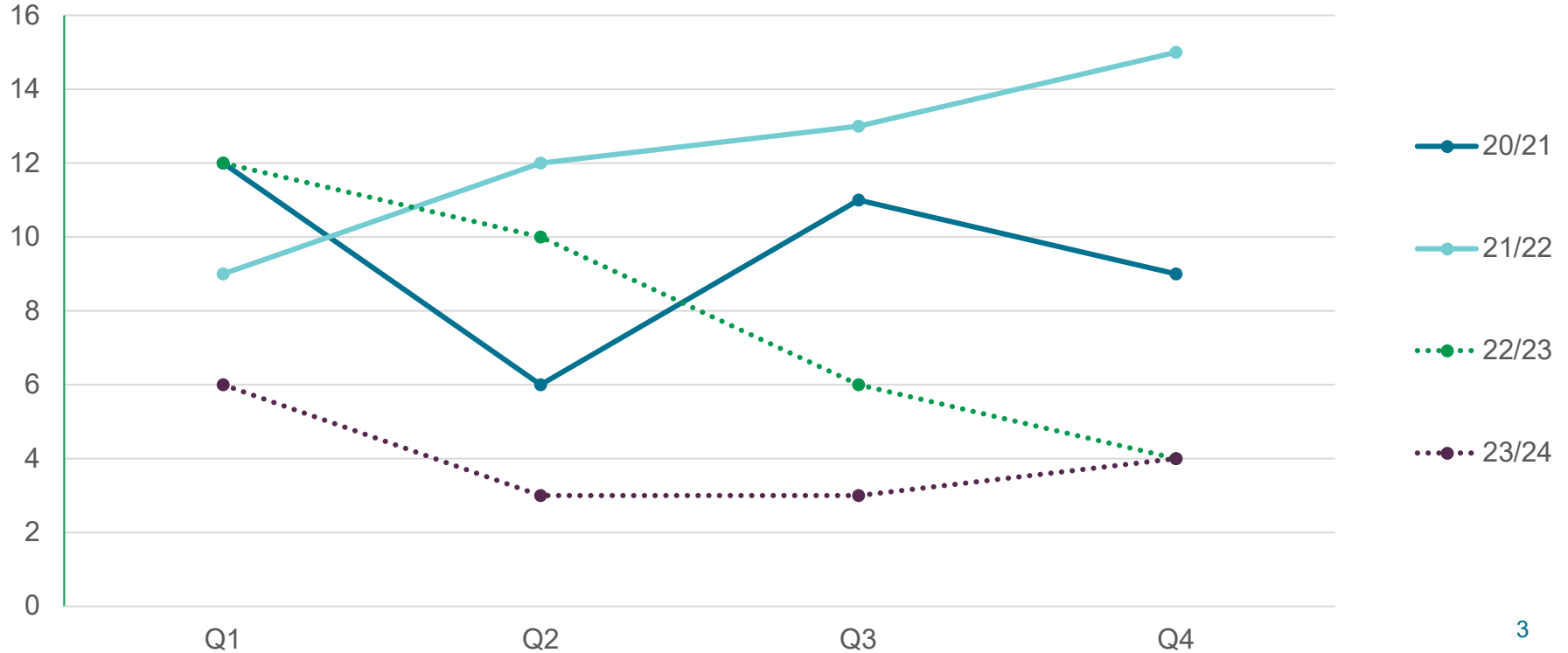
AUDITOR GENERAL 

ACCOUNTS COMMISSION 

- 
- We delivered nine audit products between June and August and there are a further 17 products planned between September and March (including one planned S102 report).
  - The graph on slide three shows how audit product delivery has changed between 2020/21 and 2021/22 and is forecasted to change this year and next. We expect the overall number of products to decrease this year and next as we shift back to delivering more full performance audits and fewer briefings and blogs.
  - Alongside audit delivery we are working on wider developments to the work programme, including:
    - Undertaking a strategic review of the work programme to ensure it reflects current risks and issues facing public services
    - Implementing the new approach to impact monitoring, evaluation and reporting
    - Improving data on resource deployment across the programme to support decision making
    - Developing our approach to service user involvement in our audit work
  - We also continue to invest in R&D to inform the future work programme. Slides 9-19 outline how we are continuing to develop the longer-term work programme proposals across the portfolios. We would welcome AGS and Commission feedback on the relative priorities to help us make strategic recommendations about the spacing and sequencing of products, as well as decisions about where to focus resources.

# Audit products per quarter since April 2020

## Audit products per quarter since April 2020



## What guides our planning and delivery...

### Providing assurance and driving improvement

We will use our unique local and national perspective to provide assurance about how Scotland's public services are recovering from Covid-19. We aim to provide insight and learning, and drive improvement, innovation and transformational change as Scotland moves towards renewal.

### Taking a person-centred approach

Where possible and appropriate, we will capture the needs and concerns of the people who use public services through our audit work.

### Integrating cross cutting issues

We will integrate consideration of issues that cut across policy areas and have an impact on citizens and service users throughout our audit work and public reporting. We will prioritise developing our audit approach on the following issues: climate change, digital transformation, inequality and human rights, community empowerment.

### Taking a risk-based and proportionate approach

We recognise the potential impact of audit work on people working in public services who are still responding to Covid-19. We will ensure our audit response is proportionate and risk-based, and that audited bodies have clear advance notice of any planned work.

### Being flexible and agile

We will adapt our work programme as new issues emerge or risks change. We will use a range of approaches to report our audit work.

## ECONOMIC RECOVERY AND GROWTH

How public money is being used to support economic recovery and the renewal of public services

- Public finances
- Supporting economic development and growth
- Skills and training
- Infrastructure and investment

## GOVERNANCE AND ACCOUNTABILITY

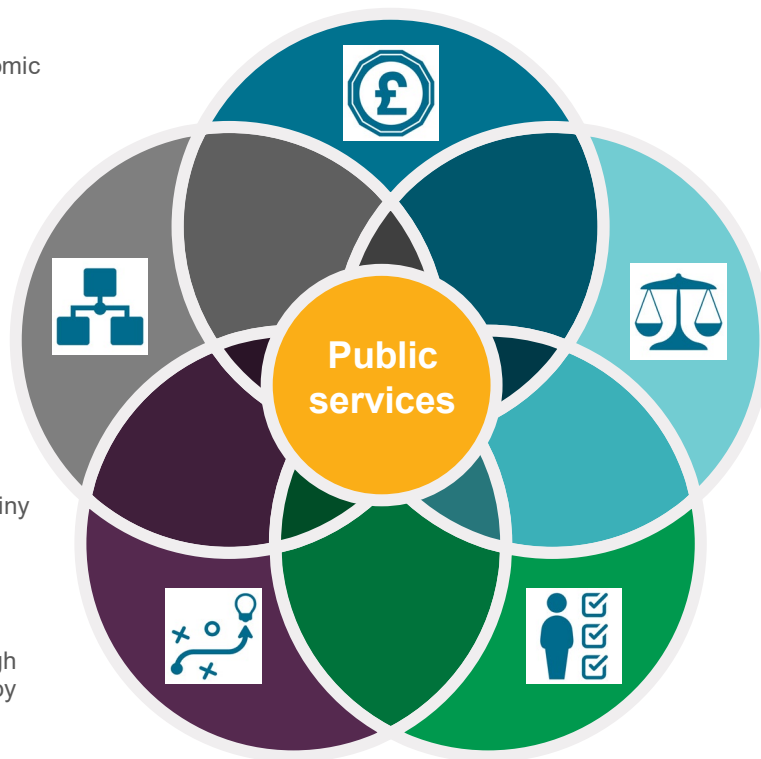
How public bodies are ensuring proper and effective use of public money across the public sector and within individual bodies

- Collaborative leadership
- Annual audits
- Fraud risks
- Effective scrutiny

## INNOVATION AND TRANSFORMATION

How public bodies are learning through continuous improvement, innovation and by transforming public services

- Local government
- NHS
- Policing
- Best Value
- Service redesign
- Digital transformation
- Workforce planning



## INEQUALITIES AND HUMAN RIGHTS

How Covid-19 is impacting on different groups in society, focusing on the risk of deepening existing inequalities. Helping ensure public bodies address inequalities and protect human rights, recognising the multiple ways people experience disadvantage and poorer outcomes.

- Child poverty
- Children and young people with additional support needs
- Care experienced children and young people
- Mental health
- Housing benefit
- Digital exclusion
- Social security
- Gender pay gap reporting



## POLICY PRIORITIES AND COMMITMENTS

Progress on key policy commitments. Public services' ability to deliver on long-term strategic priorities and outcomes

- Climate change
- Early learning and childcare
- Court backlogs
- Health and social care integration
- Social care
- National Care Service
- Drug and alcohol services
- Community justice
- Community empowerment
- School education
- Housing and homelessness

# What we've delivered: June to August



## Best Value Assurance reports

Angus Council

Shetland Islands Council

## Performance audits

Scotland's financial response to Covid-19

## Briefings

Integration Joint Boards: Financial Analysis 2020/21

Scotland's Colleges 2022

## Other audit products

National Fraud Initiative: Pilot evaluation on Non-domestic rates (Pilot report)

Inequalities in Scotland: A growing crisis of harms (LGO promotional blog)

Annual fraud and irregularity report 2021/22 (Annual report)

National Fraud Initiative in Scotland (Report)

### Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts Commission

Audit Scotland

Joint – Accounts Commission and Audit Scotland

# What's coming up: September to March\*

## Best Value Assurance reports

Comhairle nan Eilean Siar (September)

## Overview reports

NHS in Scotland 2022: Scottish Government's NHS Recovery Plan (February)

## Briefings

Scotland's councils' approach to climate change (September)

Tackling child poverty (September)

Financial sustainability and implications for the fiscal framework (November)

Local government financial bulletin 2021/22 (January)

Planning for green skills (January)

## Statutory reports

National Records of Scotland (November)

Scottish Government consolidated accounts (December)

The CoA has committed to preparing an update S102 report on Glasgow City Council's progress in implementing its new pay and grading system and resolving new and outstanding Equal Pay claims. The Commission can also require the Controller to report on any issues arising from the auditing of local government accounts.

Key:

Auditor General for Scotland

Accounts Commission

Joint – AGS and Commission

Audit Scotland

## Other audit products

Data gaps roundtable (September) and follow up product (October)

Four nations climate change (Q3 TBC)

Resourcing the benefit service: Thematic study (December)

Administration of Scottish Income Tax 2021/22 (January)

AGS budget briefing (Internal) (February)

Local government budget briefing (Internal) (February)

Annual Assurance and Risks Report (Internal) (March)

\*Months in brackets in tables are indicative publication months



# Summary of proposed changes to programme

Change	Detail
Delaying	<b>Data gaps roundtable</b> (AS): We have delayed this product from August to September due to resource capacity and to ensure we secure a suitable date that key panel members can attend. We are now aiming for mid to late September with a follow up product planned for the end of October. (Ref: Slide 7)
	<b>Resourcing the benefit service</b> (Commission): We have delayed this product from October to December due to issues with data availability. (Ref: Slide 7)
	<b>Green skills</b> (AGS): We decided to delay this product from December until January to allow space in the publications schedule for statutory reporting and ensure it has more of an immediate impact (Ref: Slide 7)
Removing	<b>Following the pandemic pound:</b> We propose removing this as a specific area of focus for the work programme. We are now moving into the recovery phase of our approach to following the pandemic pound, which will assess the wider impact on public finances of recovery from a pandemic. Covid-19 response, recovery and renewal will continue as key contextual factors but no longer frame our audit work.

# Summary of proposed changes to programme

Change	Detail
	<p><b>Four nations climate change</b> (AS): We working with the other UK audit agencies to map out the different national legislative frameworks and targets to tackle climate change and identify devolved and reserved powers. We are discussing the timing and logistics for publishing a joint output with the other audit agencies and will share draft proposals with the AGS and Accounts Commission Chair in due course. (Ref: Slide 7)</p>
Adding	<p><b>Covid-19 finances follow-up</b> (TBC): In the spring of 2023, once all the 2021/22 financial audits are completed, we propose producing a short follow-up report to the joint performance audit on Scotland's financial response to Covid-19. This will summarise what we know about how reserves levels have changed and the latest position on financial sustainability challenges. (Ref: Slide 10)</p>
	<p><b>Homelessness</b> (Joint): In 2024 we propose undertaking audit work on homelessness, providing an overview across Scotland and highlighting the learning from the pandemic emergency response. This is to replace planned audit work on housing, which we have determined would not add value at this time. (Ref: Slide 16)</p>

Area of focus	Latest plans
Infrastructure and investment	<p>We will undertake audit work looking at the establishment of the new operating arrangements as ScotRail services move into Scottish Government ownership. We plan to report on this through the Transport Scotland annual audit report in early Q4 2022/23. We are also monitoring wider transport developments and will consider further work on transport in future, including ferries and sustainable transport.</p> <p>Longer term, we are considering audit work on strategic capital investment, which will look at how the Infrastructure Investment Plan (IIP) is being delivered in practice. During 2022 we will undertake research and development to scope audit work in this area, which will include reviewing progress against the recommendations in our January 2020 audit on <a href="#">privately financed infrastructure investment</a> and reviewing the Scottish Government's major capital projects and IIP updates alongside its Medium Term Financial Strategy and climate change plans. As part of scoping, we will focus on the IIP's strategic themes of transition to net zero, and driving inclusive economic growth.</p>
Supporting economic development and growth	<p>We are undertaking background work to scope a potential future audit on Scotland's economy. This will include exploring the Scottish Government's new 10-year strategy and the actions it has set out to transform the economy, create opportunities and address inequalities. We will bring back proposals for products later in 2022.</p> <p>We have allocated resource over summer 2022 to review developments affecting City Region and Growth Deals. We will consider how best to report these and progress against the recommendations in our <a href="#">2020 report</a>. We are keeping under review schemes designed to replace the EU Structural, Social and Agricultural Funds.</p>

Area of focus	Latest plans
Public finances	<p>As the direct financial and funding implications of the pandemic reduce, we are proposing to shift the focus of our public finances audit work to financial sustainability and budget management, and the Fiscal Framework review and fiscal risk.</p> <p>The recent Resource Spending Review (RSR) and Medium-Term Financial Strategy (MTFS) make clear the extent of the significant fiscal challenge ahead, and the Scottish Government’s spending priorities. The challenges relate to both the devolved tax position and spending pressures arising from the expansion of devolved social security measures and existing financial sustainability pressures in areas such as health.</p> <p>The performance audit on <a href="#">Scotland’s financial response to Covid-19</a> highlighted the use of reserves to manage Covid-19 funding between years, and the need to improve transparency in reporting. It also echoed other reports on the financial sustainability and spending challenges that lie ahead, especially as specific Covid-19 funding has now ended. In the spring of 2023, once all the 2021/22 financial audits are completed, we propose producing a short product summarising what we know about how reserves levels have changed and the latest position on financial sustainability challenges.</p>

Area of focus	Latest plans
Skills and training	<p>We are monitoring the impact of our performance audit report on <a href="#">Planning for skills</a> and will report an assessment of initial progress against the recommendations in the 2021/22 annual audits of Skills Development Scotland and the Scottish Funding Council.</p> <p>Our planned briefing paper on the Scottish Government's ambitions for 'green skills' will help inform R&amp;D and identify specific areas for potential future audit work. We are developing a proposal for a future performance audit on skills that will build on the foundation laid by our Planning for skills audit and is likely to look at the provision side of the skills system.</p>

# In the pipeline: To 2024

## Policy priorities and commitments

Area of focus	Latest plans
Climate change	We recognise the priority placed on climate change by the AGS and Accounts Commission. We are undertaking research and development, taking feedback from stakeholders into account, and aim to develop proposals for future audit work to discuss with the AGS and Accounts Commission Chair during Q4 2022/23. We are currently scoping a performance audit on the Scottish Government's governance and risk management arrangements for climate change and will aim to publish this in April 2023.
Early learning and childcare	The next joint performance audit in this series will look at whether the expansion in funded early learning and childcare was delivered as planned, how much it cost and the planning to evaluate the impact of the expansion. We plan to report in Q1 2023/24. In the longer term we will look at the impact of the expansion and focus on assessing whether the investment has delivered improved outcomes, is helping to reduce the poverty-related attainment gap and has made a difference in supporting parents and carers to work, train or study.
Court backlogs	Responding to the backlog will require careful coordination, as any increase in the capacity and throughput of the courts is likely to have implications for other parts of the justice system, including prisons and community justice. We plan to publish a performance audit report on the courts backlog in May 2023.

Area of focus	Latest plans
Social care	<p>Following publication of the social care briefing in January 2022, we are planning to deliver a series of themed performance audits on social care. We will bring proposals on thematic work focused on action taken to address the critical issues in delivery of social care services highlighted in the briefing. For example: workforce capacity, service quality and outcomes. The focus of these will be on actions to address these issues now in advance of the National Care Service (NCS) being established. We will need to consider how the scope best sits alongside planned performance audit work on health and social care integration and the NCS.</p>
Health and social care integration	<p>We will start our next and third health and social care performance audit in 2023. We will scope this in conjunction with the Commission and the AGS, but we suggest using it to inform the development of the National Care Service and related reforms, looking at what has worked well and what has not worked so well, and showcasing good practice. We could also look at current performance and the outcomes being achieved (or not) to set a baseline against which we could monitor performance in the future following the reforms that are due to take place in 2026.</p>
National Care Service	<p>We are developing a programme of audit work on Scottish Government's planning and preparations for the new NCS. This work will run alongside the development and roll out of the service. This work will monitor and report on the risks and challenges created by the new NCS and progress with meeting the commitments set out in the NCS Bill. It will provide a vehicle through which any issues arising from the Scottish Government's failure to meet the planned 2026 deadline could be publicly reported. We anticipate scoping the first product in this programme during 2023/24.</p>

Area of focus	Latest plans
Drug and alcohol services	Given the Auditor General and Accounts Commission’s ongoing interest in how drug and alcohol services are being delivered and the impact this has on people and their families needing support, we plan to carry out a joint performance audit in this area during 2023/24. This will include detailed analysis of spending and explore what is being delivered in local areas by Alcohol and Drug Partnerships and other partners such as integration authorities and community planning partnerships.
Community justice: Sustainable alternatives to custody	The AGS briefing paper on this topic from July 2021 highlighted that the Scottish Government had not achieved its aim to shift the balance of sentencing from prison to the community. During 2022 we will continue to monitor this area and plan to deliver a joint performance audit in 2023/24. This will include the roles and work of other key stakeholders, including local government and the third sector. Our audit work will follow planned joint inspection work on community justice services by other scrutiny bodies as well as our planned work on court backlogs, which have implications for community justice services.



Area of focus	Latest plans
Housing and homelessness	<p>The AGS and the Chair of the Accounts Commission have signalled their interest in affordable housing. We produced our last report on affordable housing in 2020 relating to the last Scottish Government target of 50,000 units. Our ongoing monitoring indicates that this target was reached in June 2022. The Scottish Government has since developed a strategic <a href="#">Housing to 2040</a> route map. It has committed to delivering 110,000 affordable homes by 2032, with 70% of these for social rent and 10% in rural and island communities. It is not clear what value we could add at this point by undertaking a further audit.</p> <p>This is reflected in discussions with stakeholders in the sector and there is a view that an overview of homelessness, which has an impact on the supply of affordable housing, would be of more value. We last produced a report on homelessness over 15 years ago and significant policy changes have been made in the intervening period. For example, Housing First and Rapid Re-Housing transition plans as well as the emergency response to Covid-19 being effective in reducing homelessness and rooflessness. Recent reports (Scottish Government's <a href="#">Homelessness in Scotland: 2021/22 bulletin</a>) show homelessness is beginning to increase, although it is still below pre-pandemic levels. We would propose a report on homelessness, providing an overview across Scotland and highlighting the learning from the pandemic emergency response, as an alternative to audit work on affordable housing. Our work on the picture of homelessness across Scotland would support priorities around inequalities, human rights, access and affordability. Work being undertaken across the UK by the Centre for Homelessness Impact on the impact and cost of temporary accommodation for homeless families would complement our work by providing a wider narrative of one element of the cost of homelessness. Audit Scotland is involved in this work as a peer reviewer.</p>

Area of focus	Latest plans
Community empowerment	<p>We are working with teams across the clusters to build community empowerment into wider audit work. This will help inform longer-term work and a potential performance audit covering the following areas:</p> <ul style="list-style-type: none"><li>• <b>Capacity and skills</b> - capacity within councils and partner bodies for community empowerment and Community Learning and Development (funding, staff, skills, focus and priority).</li><li>• <b>Governance and accountability</b> - how communities hold public bodies to account, governance for communities responsible for budgets or assets.</li><li>• <b>Improved outcomes</b> - how local outcome improvement plans (LOIPs) and locality planning are supporting improved National Performance Framework (NPF) outcomes.</li><li>• <b>Impact</b> - case study work on what difference the Community Empowerment Act and other activities are having on the ground in communities.</li></ul>
School education	<p>We are continuing to monitor progress against the recommendations in the 2021 joint report on <a href="#">Improving outcomes for young people through school education</a> through ongoing cluster monitoring and stakeholder engagement.</p>

Area of focus	Latest plans
Mental health	<p>We have now agreed the scope of our next mental health performance audit, due for publication in summer 2023. This audit will look across the wide range of services that aim to support and improve the mental health and wellbeing of adults in Scotland. We will also consider the impact of Covid-19 throughout the audit. The overall aim of this performance audit is to answer the question: How effectively are adult mental health services across Scotland being delivered?</p> <p>We will seek to incorporate the views of people with lived experience of mental health issues and accessing mental healthcare as part of our audit work. We will do this with the help of third sector organisations such as the Scottish Association for Mental Health and the Health and Social Care Alliance Scotland.</p>
Digital exclusion and connectivity	<p>We are planning to publish a joint performance audit in 2023/24 on how the public sector is addressing digital exclusion and connectivity. We will start scoping it this summer. We will consider how we can engage with citizens as part of this audit during scoping. We will also continue to look at digital exclusion through other audit work, such as overviews and our community empowerment work.</p>
Child poverty	<p>After the Tackling child poverty briefing is published in September, we will develop options for a full performance audit. Future audit work relating to services for children and young people will also consider links with child poverty.</p>

Area of focus	Latest plans
Children and young people with additional support needs	We have allocated resource to research and development during summer 2022 to consider options for a full performance audit in this area. We are exploring the potential to look at the learner journey from pre-school to post-school for children and young people who need additional support. This would allow us to look at transition points. Stakeholders have been supportive of this approach. Education Scotland (ES) is planning thematic work on ASN with timescales to be confirmed. We will continue to engage with ES around the potential for any joint work and to ensure that the timescales for any work are of most value.
Care experienced children and young people	We are monitoring how public bodies have responded to the Independent Care Review to improve outcomes and how they are addressing the impact of Covid-19, and we are considering the potential value of carrying out audit work on the response and impact.
Social security	We will continue to monitor the transfer of social security powers to Scotland with a view to considering how this informs other audit areas, such as child poverty and inequalities, and whether we should produce any further outputs in this area.

Area of focus	Latest plans
Gender pay gap reporting	<p>We have identified through our financial audit work inconsistencies in how public bodies are calculating and reporting gender pay gap data. Scottish public bodies have been required to publish information on their gender pay gap since 2013 as part of their Public Sector Equality Duty (PSED) under the Equality Act 2010. However, there is no standardised methodology or guidance for how this should be calculated and reported. The Scottish Government consulted on the effectiveness of the PSED in Scotland earlier in 2022 and is due to publish the results in Autumn 2022, but do not expect to make changes to regulations until 2025. We are currently engaging with the Scottish Government, Equalities and Human Rights Commission and Close the Gap to explore the possibility of publishing a short update on issues with reporting, and the importance of using the data to inform improvements and share good practice.</p>

Area of focus	Latest plans
Local government overview reporting and auditing local services	<p>In June 2022 the Commission agreed to replace the financial overview of local government report with a facts and figures financial bulletin. We will aim to publish this in December each year to help inform council budget setting. However this will publish in January 2023 due to an extension to the sign off deadlines for annual accounts. The wider financial narrative will be included in the local government overview (LGO) in the spring of 2023.</p> <p>The 2023 LGO will be the third and final Covid-themed overview. Current thinking is a performance focused report, drawing out the impact on services and service users. Reflecting the impact of the new NCS on the size and shape of local government, and the Commission's desire for more performance and local services reporting, wider discussions about the development of local government overview reporting from 2024 will take place with the Commission at the end of 2022.</p>
National Health Service	<p>With the way health and care services are delivered expected to change, we will continue to adapt our approach to auditing the NHS. We plan to have more impact by carrying out detailed assessments on an annual basis of specific programmes of work. We will agree the priority theme for the NHS in Scotland 2023 report early next year.</p>

Area of focus	Latest plans
Best Value assurance reporting	<p>From 2022/23 BV work in councils will be fully integrated with the annual audit and reported in Annual Audit Reports (AARs), including risk-based, follow up and thematic BV work. AARs for each council will be reviewed by the Commission at least once over the five-year audit appointment to provide the Commission with assurance on BV in each individual council.</p> <p>The Commission will use the Annual Assurance and Risks Report (AARR) to identify thematic work for coverage by all auditors in the following year's audit. The next AARR will draw on the 2021/22 AARs and is due in March 2023. The first AAR under the new audit appointments and BV approach will be available in Q3 2023/24.</p> <p>In Q2 of 2023/24 we plan to deliver a legacy thematic summary of BV best practice examples covering the last six years of BV reporting.</p> <p>Although the Commission has agreed not to proceed with the proposed rollout of BV in IJBs, we will continue to provide robust, independent oversight and public reporting at both national and local level on the current performance of IJBs. This will be through ongoing annual audit work in IJBs and related audit reporting, including potential s102 reporting, until the point at which the NCS becomes operational and IJBs become Community Health and Social Care Boards (CHSCBs). This will</p>
Policing	<p>The AGS is interested in Best Value work on policing during the next audit appointment round. We have allocated resources to research and development work on policing over autumn 2022 to inform the potential scope and approach to this work.</p>

Area of focus	Latest plans
Digital transformation	<p>Our research and development activity in this area has concluded that cyber security will continue to be a critical area for government. The governance and accountability arrangements and management structures at a national level are complex and changing. We need to understand and review these to identify any potential gaps in scrutiny and any potential issues. We are considering proposing specific audit work during 2023/24 on cyber security governance and accountability arrangements.</p> <p>We have also recognised the important implications the Scottish Government's Artificial Intelligence strategy has for public bodies. We need to better understand how AI is being used across the public sector and its implications. In the future we may also need to use such techniques to audit or be able to audit and interrogate areas where it has been used. We are planning a data ethics and governance roundtable in the summer of 2023 which will explore the use of AI in the public sector and the related ethical considerations and governance arrangements. This may lead to future audit work on innovation and AI.</p>



# In the pipeline: To 2024

## Summary of agreed products

Product	Type	Author	Quarter
Mainstreaming equality: progress report 2021-23	Statutory report	Joint – Audit Scotland and Commission	Q1 23/24
Scottish Government climate change plan: Delivery arrangements	Performance audit	AGS	Q1 23/24
Challenges and performance LGO 2023	Overview	Accounts Commission	Q1 23/24
Adult mental health	Performance audit	Joint – AGS and Commission	Q1 23/24
Court backlogs	Performance audit	AGS	Q1 23/24
Early learning and childcare (follow up)	Performance audit	Joint – AGS and Commission	Q1 23/24
Data governance/ethics	Roundtable	Audit Scotland	Q2 23/24
Legacy thematic summary of BV best practice	TBC	Accounts Commission	Q2 23/24
Health and Social Care Integration	Performance audit	Joint – AGS and Commission	Q2 23/24
Social care	Performance audit	Joint – AGS and Commission	Q3 23/24
Digital exclusion and connectivity	Performance audit	Joint – AGS and Commission	Q3 23/24
Local government finances 2022/23	Briefing	Accounts Commission	Q3 23/24

# In the pipeline: To 2024

## Summary of agreed products

Product	Type	Author	Quarter
Administration of Scottish Income Tax 2022/23	Report	AGS	Q4 23/24
Sustainable alternatives to custody	Performance audit	Joint – AGS and Commission	Q4 23/24
Drug and alcohol services	Performance audit	Joint – AGS and Commission	Q4 23/24
AGS budget briefing	Internal report	AGS	Q4 23/24
Local government budget briefing	Internal report	Accounts Commission	Q4 23/24
NHS in Scotland 2023: Focus TBC	Overview	AGS	Q4 23/24
Annual Assurance and Risks Report	Internal report	Accounts Commission	Q4 23/24

# Children and young people's mental health: Update

Leigh Johnston

August 2022

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**1.** At the June Commission meeting, following the work programme update and the Secretary's update report, Commission members flagged the number of reports which highlighted ongoing issues with children and young people's mental health services and asked whether there is more the Commission and the Auditor General need to do in this area.<sup>1</sup> During the discussion that followed, Commission members suggested that it would be helpful to better understand what else is being done by other bodies and commentators before we decide to do anything further as there is a risk of duplication of effort. It would be important to be clear about what added value there would be in the Commission and the Auditor General doing further work in this area, at this time.

**2.** The Accounts Commission and Auditor General published a report on [Children and young people's mental health](#) in September 2018. The purpose of this paper is to update the Accounts Commission on further scrutiny of, and other developments in, children and young people's mental health services since the publication of this report.

**3.** Our 2018 report examined children and young people's mental health services in Scotland. The report looked at the accessibility of services, the support offered to children and young people, the resources supporting these services (including funding and the workforce) and the Scottish Government's policy and strategic direction. The report concluded that mental health services for children and young people in Scotland were under "significant pressure". Key findings from our report included:

- The system is complex and fragmented, and access to services varies throughout the country.
- The current system makes it difficult for children, young people, and their families and carers to get the support they need.
- A need for funding to be directed towards early intervention and prevention, whilst also balancing the need for specialist and acute services.
- A need for effective multi-agency working between specialist Children and adolescent mental health services (CAMHS), primary care, social work, schools and the voluntary sector.

<sup>1</sup> The SPICe briefing; the Health, Social Care, and Sport Committee an inquiry into the health and wellbeing of children and young people in Scotland; The Promise Scotland Oversight Board's first report; the Education Scotland report examining a range of approaches taken to support improvement and recovery.

[Appendix 1](#) provides a summary of Scottish Government's assessment of the progress it is making with the recommendations in our report.

4. On 24 May 2022, SPICe published a [briefing](#) on Children and Young People's mental health. This briefing provides a good overview of developments in children and young people's mental health services, since the publication of our 2018 report. It covers both the universal and specialist levels of support available in Scotland.

5. Both alongside and since the publication of our 2018 report, a range of further, ongoing scrutiny has taken place:

- The Scottish Government commissioned an audit of CAMHS rejected referrals. The Scottish Government asked the Scottish Association for Mental Health (SAMH) and Information Services Division (ISD) Scotland (now Public Health Scotland) to carry out qualitative and quantitative work to examine referrals to CAMHS which were rejected. The [audit into rejected referrals to Child and Adolescent Mental Health Services \(CAMHS\)](#) was published in June 2018. The term 'rejected referrals' refers to referrals made to CAMHS Tier 2, 3, or 4 services that are not accepted for treatment. Concerns had been raised over the increasing number of rejected referrals, with our 2018 report highlighting that there had been a 24% increase in the number of referrals not accepted by specialist CAMHS in Scotland. The audit contained 29 recommendations, which the Scottish Government accepted in full.
- The Scottish Government and COSLA jointly commissioned the Children and Young People's Mental Health Taskforce in June 2018. The Taskforce published a [Delivery Plan](#) in December 2018 and sought to "ensure that the mental health needs of children and young people receive the attention and priority agreed by the Government and COSLA" following our 2018 report and the SAMH/PHS audit on rejected referrals. The Taskforce made its [final recommendations](#) to the Scottish Government and COSLA on 4 July 2019. Delivery of the recommendations made by the Children and Young People's Taskforce was overseen by the [Children and Young People's Mental Health and Wellbeing Programme Board](#), which was jointly chaired by the Scottish Government and COSLA. The Board met for the first time in August 2019 and concluded in December 2020. [The Children and Young People's Mental Health and Wellbeing Joint Delivery Board](#), chaired by COSLA and the Scottish Government, was formed to progress the aims of the Programme Board. It anticipates running until December 2022.
- The Public Audit and Post-Legislative Scrutiny Committee (PAPLS) received oral and written evidence on our 2018 report, and published its [report on children and young people's mental health](#) in March 2019.
- The Public Petitions Committee received evidence in December 2016 for its consideration of PE01627: Consent for mental health treatment for people under 18 years of age. The evidence received highlighted "serious concerns about the experiences of young people seeking help for their mental health". In November 2018, the committee established an inquiry into mental health support for young people in Scotland. The inquiry

focused specifically on Tier 1 support. The Public Petitions Committee published its [report](#) in June 2020.

- The Parliament also has a Cross Party Group on Mental Health. In 2019, the group began a two-year long [inquiry into the Mental Health Strategy 2017-2027](#). While the group's remit covers all age groups, two of its reports ([Priorities for Prevention and Early Intervention](#) (June 2020) and [Priorities for Access to Treatment and Joined Up Accessible Services](#) (November 2020)) cover issues relating to children and young people's mental health and wellbeing.

**6.** On 31 August 2021, the Interim Controller of Audit and Interim Director of Performance Audit and Best Value published a [blog about children and young people's mental health services](#). The purpose of the blog was to comment on the limited progress that has been made since our report in 2018, the lack of overall improvement in waiting times and to bring renewed focus and attention to this subject. It highlighted that, ultimately, despite "significant investment", the situation in 2021 remains similar to the one outlined in 2018.

**7.** Following the publication of our blog, the Public Audit Committee held a roundtable [evidence](#) session on 7 October 2021 with a range of stakeholders about the provision of children and young people's mental health services in Scotland. After the roundtable session, the committee wrote to the Chief Executive of NHS Scotland and Director-General for Health and Social Care to ask for her views on:

- why there has been such a consistently poor picture of performance in meeting the Scottish Government standard, which pre-date the Covid-19 pandemic;
- the extent to which she is confident that the wide-ranging work being undertaken by the Scottish Government to support children and young people with their mental health will result in reduced waiting times across Scotland; and
- what work the Scottish Government is leading to share and promote any good practice that can be learned from.

Her response to the Committee can be found [here](#).

**8.** Since the publication of our 2021 blog, a range of further, ongoing scrutiny has taken place:

- The Health, Social Care, and Sport Committee recently undertook an inquiry into the health and wellbeing of children and young people in Scotland. Mental health, access to CAMHS and the importance of early intervention have been specific themes within the inquiry. The committee heard [evidence](#) regarding mental health and CAMHS during its meeting on 18 January 2022. On 13 May 2022 the committee [published](#) its inquiry report on the Health and Wellbeing of Children and Young People in Scotland.
- On 23 May 2022, The Promise Scotland Oversight Board published its first report on progress Scotland is making to keep the pledge, The Promise,

by 2030. The report found that although progress has been made, the pace and scale of change needs to increase. It identified that although there was clear commitment, there were issues of inconsistent accountability and incomplete data being available to help understand children's lives. Other areas lacking progress included mental health provision, the continued lack of mental health provision for children and young people, and lengthy waiting lists. The Oversight Board said it is aware of the work of the Children and Young People's Mental Health and Wellbeing Joint Delivery Board, although it is very concerned about the wait for support for care-experienced children and young people.

- On 24 May 2022, Education Scotland [published](#) a national report examining a range of approaches taken to support improvement and recovery in establishments nominated by local authorities across Scotland in response to the Covid-19 pandemic. The report references a number of case studies across Scotland and acknowledges that supporting the wellbeing of children, young people and their families is a key priority that features in almost all recovery or improvement plans. Almost all establishments are providing increased levels of support to improve the mental and emotional wellbeing of children and young people.

## Conclusion

**9.** The limited progress that has been made since our children and young people's mental health report in 2018 and the need for urgent action were the very issues that prompted Audit Scotland to prepare its blog in August 2021, along with the intention to bring renewed focus and attention to this subject.

**10.** As outlined in the blog, the Scottish Government has taken some action aimed at improving children and young people's mental health services. The foundations to support change have started to be put in place. But it is too soon to tell how well any of these steps are working or the difference they will make.

**11.** Appendix 1 provides a summary of Scottish Government's assessment of its progress with our 2018 report recommendations. It should be noted that we have not yet verified all aspects of their assessment. Our 2018 report is part of our project to pilot a new approach to monitoring, evaluating and reporting on the impact of our work and as part of this we will follow up progress with the recommendations in our report further.

**12.** We are seeing some progress being made against our recommendations but many of the issues that need to be addressed are complex and long-term therefore more time is needed before formal follow-up audit work should take place.

**13.** In the meantime, we will closely monitor the progress on the actions being taken by the Scottish Government and the wider system and this will help inform any future work we may wish to undertake on children and young people's mental health services. If we are concerned about the pace of change we will report publicly on that and/or start any proposed follow-up audit work sooner.

## Appendix 1: Recommendations to the Scottish Government from our 2018 report: Status update from the Scottish Government

Recommendation from 2018 report	Target Completion Date	Status Update by the Scottish Government
<p>The Scottish Government should act on the findings of current reviews and set clear timescales for when recommendations will be implemented. This includes: the scoping report into provision of a specialist inpatient Child and Adolescent Mental Health Services (CAMHS) unit for children and young people with learning disabilities and/or autism; the work on rejected referrals; and, the review of personal and social education (PSE), counselling and pastoral support in schools.</p>	<p>Ongoing</p>	<p><b>Status update:</b></p> <ol style="list-style-type: none"> <li>1. Following the Needs Assessment Report into specialist Learning Disability CAMHS services was published in 2017, NHS Lothian was selected to develop proposals for the 4-bed Adolescent Unit following a tendering process. This is scheduled to open in 2023/24 subject to national planning processes. The National Child Learning Disability Unit will be situated in the National Child Psychiatry Inpatient Unit in Glasgow and already admits children with learning disabilities and mental health disorders using its existing expertise and available capacity.</li> <li>2. To address issues raised in the Rejected Referrals Audit, a new community mental health and wellbeing framework was introduced in February 2021. We are currently rolling out a Community Mental Wellbeing Service for 5-24 years olds. All new supports are in place and we are providing a further £15m to support these services. Services include play and art based therapies, digital and text based services and enhanced support for young people and families waiting for CAMHS interventions.</li> </ol> <p><b>Outstanding actions:</b></p> <ol style="list-style-type: none"> <li>3. The implementation of the recommendations of the Review of Personal and Social Education has been impacted by the pandemic, with key partners in the delivery of the recommendations focusing on education recovery, as such the timescale to implement the recommendations has been pushed back.</li> </ol>

Recommendation from 2018 report	Target Completion Date	Status Update by the Scottish Government
<p>The Scottish Government should provide more support to NHS boards, councils and integration authorities to help them improve how they meet the needs of children and young people with mental health problems. This includes: improving the quality of nationally published financial data to build a comprehensive picture of spending by both councils and the NHS on children and young people’s mental health across the whole system; building the evidence base on what works, particularly in relation to early intervention and prevention; and, providing support to share good practice, including implementation of the newly launched Transition Care Plan.</p>	<p>Ongoing</p>	<p><b>Status Update:</b></p> <p>Based on the recommendations of the Children and Young People’s (CYP) Mental Health Taskforce, the Youth Commission on Mental Health, the Audit of Rejected Referrals and the Audit Scotland Report on CAMHS, the CYP Mental Health &amp; Wellbeing Programme Board oversaw the delivery of key deliverables relating to a whole system reform of the approach to children and young people’s mental health. The Programme Board came to an end in December 2020 and a new Joint Delivery Board (JDB) has been established to continue taking forward key deliverables to improve CYP mental health. The first meeting of this Board was at the end of April 2021.</p> <p>The JDB deliverables include: Continuing to enhance community based support from emotional wellbeing/mental distress; ensure crisis support is available 24/7 to children and young people; support Mental Health pathways and services for vulnerable children and young people, aligned to the work of the Promise; Develop a support programme to enable the implementation of the CAMHS service specifications; agree and support the implementation of a neurodevelopmental service specification/principles and standards of care; work jointly with the Perinatal and Infant Mental Health Programme Board to consider what is currently available and what is required in the future to support the mental health and wellbeing of 3-5 year olds across Scotland, and produce recommendations for further action, and develop a programme of education</p> <p><b>Outstanding Actions:</b></p> <p>Alongside this the Scottish Government is working with PHS, NES, Boards, IJBs and other partners to improve the tracking of investment in CYP mental health against performance and outcomes. As new community services are introduced, we are looking to develop effective financial monitoring arrangements for SG investment through CPPs.</p> <p>Additional investment in school and FHE counselling services and school nurses are also being tracked during the implementation.</p>



Recommendation from 2018 report	Target Completion Date	Status Update by the Scottish Government
<p><b>The Scottish Government should develop a long-term financial plan for improving mental health services for children and young people. This should be a strategic plan which improves transparency about how resources are used to support children and young people's mental health and wellbeing. It should include: the anticipated balance of spending across the whole system of mental health services for children and young people; a framework to support all partners to prioritise activity and spending on prevention and early intervention, while also meeting the need for acute and specialist services; and, modelling of future demand for services against workforce and training plans.</b></p>	<p>Completed</p>	<p><b>Status Update:</b></p> <p>Our Mental Health Transition and Recovery Plan, published in October 2020, sets out our response to the mental health effects of the Covid-19 pandemic, containing over 100 actions. The Plan is supported by a £120 million Recovery and Renewal fund, announced in February 2021. The Fund will transform services, with a renewed focus on prevention and early intervention.</p> <p>This year around £40m has been invested to improve the mental health care that children and young people receive through CAMHS, which will:</p> <ul style="list-style-type: none"> <li>• Address CAMHS waiting times this year</li> <li>• Implement a CAMHS Service Level Specification, which sets out the levels of service that children, young people and families can expect from CAMHS across Scotland.</li> <li>• Improve community CAMHS, with an expansion from age 18 to age 25 for targeted groups, and those who wish it.</li> <li>• Provide access to out of hours assessments, intensive and specialist CAMHS services, which will benefit children and young people with complex needs, and their families, including in a home setting.</li> </ul> <p>We expect total spend, including by NHS Scotland, on mental health in 2021/22, to be in excess of £1.2 billion. We have also committed to increase the direct investment into mental health services by at least 25% and ensure that, by the end of the parliament, 10% of our frontline NHS budget will be invested in mental health services.</p>

Recommendation from 2018 report	Target Completion Date	Status Update by the Scottish Government
<p>The Scottish Government and COSLA should produce a joint plan for supporting improvement in services for children and young people with mental health problems, to be developed in partnership with all relevant Scottish Government portfolios and with integration authorities. This should include: specific actions with clear timescales to show how the system will improve to better meet the needs of children and young people; and, a clear framework to measure progress and support improvements in performance.</p>	<p>Completed</p>	<p><b>Status Update:</b></p> <p>The CYP Mental Health and Wellbeing Programme Board is providing support and coordination to improve CYP mental health. There is a Mental Health subgroup of the Children's services planning leads group. There is also an internal cross policy group which aims to coordinate CYP mental health across the portfolios.</p>
<p>The Scottish Government, COSLA, NHS boards, councils, integration authorities and their partners should work together to determine what performance and financial data should be collected and reported publicly, at both a national and local level. This should include measures of quality of care and outcomes for children and young people. This data should be used at a local level by delivery partners to better understand performance and inform decision-making about: how to target funding to best meet the needs of children and young people; the type and level of mental health and wellbeing services required locally; the size and skills of the workforce; and, which interventions have the most positive impact on children and young people.</p>	<p>Ongoing</p>	<p><b>Outstanding Actions:</b></p> <p>We are planning an exercise to commence this recommendation. Initial steps include activity across NHS Boards to better understand and respond to demand for clinical services; improving the quality and consistency of CAMHS data; improving alignment to SG funding through NHS boards and CPPs to services and outcomes; work led by NES on supporting the skills of the widest workforce; and data improvement in relation to workforce planning.</p>
<p>The Scottish Government, COSLA, NHS boards, councils, integration authorities and their partners should work together to routinely monitor the current balance of spending and activity at a local level on children and young people's mental health and wellbeing services, from prevention and early intervention to specialist services.</p>	<p>Ongoing</p>	<p><b>Outstanding Actions:</b></p> <p>The impact of Covid-19 on mental health services for children and young people is unclear at this stage. We anticipate that there will be increased pressure on resources and demand. This will need to be taken into consideration as the new community services are developed.</p>

Recommendation from 2018 report	Target Completion Date	Status Update by the Scottish Government
<p>The Scottish Government, COSLA, NHS boards, councils, integration authorities and their partners should work together to develop local plans for how the balance of spending and activity will be shifted towards early intervention and prevention over the longer term.</p>	<p>Ongoing</p>	<p><b>Outstanding Actions:</b></p> <p>The impact of Covid-19 on mental health services for children and young people is unclear at this stage. We anticipate that there will be increased pressure on resources and demand. This will need to be taken into consideration as the new community services are developed.</p>
<p>The Scottish Government, COSLA, NHS boards, councils, integration authorities and their partners should work together to review alternative models of children and young people’s mental health services, and consider a coordinated approach to piloting alternative models. Any review should ensure a human rights-based approach is followed.</p>	<p>Completed</p>	<p><b>Status Update:</b></p> <p>Following a multi-year collaborative and research based approach, Scottish Government and COSLA published the Children &amp; Young People’s Community Mental Health Support and Services Framework and announced £15m funding to support the design and implementation of services. The Framework sets out the principles upon which new and enhanced community based services should be developed. Local authorities, through Community Planning Partnerships are currently rolling out services across Scotland.</p>

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: SECRETARY TO THE COMMISSION**

**SECRETARY'S UPDATE REPORT**

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**Purpose**

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government.
2. The Commission receives regular information to complement this report, which is available through the [members' SharePoint site](#). This includes:
  - The Interim Controller of Audit report to the Commission, updating the Commission on his activity.
  - An update on issues relating to local government which is considered by the Commission's Financial Audit and Assurance Committee.
  - A weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team.

**Commission business**

***Publications and activities***

3. Audit Scotland collects media coverage on all reports published by the Accounts Commission. [Appendix 1](#) provides download and view statistics for the Commission's published reports and blogs over the last 12 months, as of 31 July 2022. [Appendix 2](#) provides additional information on the overall engagement that reports, and other business received on social media, as of 29 August 2022.
4. On 25 August the Accounts Commission [published](#) the Best Value Assurance Report (BVAR) on Shetland Islands Council and advising that leaders need to increase their pace and focus to deliver urgent change. The report raises concerns at the Council's ability to address its financial situation after finding the local authority was struggling to close a funding gap that could grow to between £61.2 million and £142.1 million within the next five years. The council was criticised for its short-term approach, dipping into its reserves to balance its budget, with the funds set to be exhausted by 2030/31. The report warns difficult decisions lie ahead and the council must engage with residents to work towards a financially sustainable position.
5. On 12 August a [video](#) by Commission member Andrew Burns about the August Commission meeting was published. This was the first time it was recorded with in-person support as part of new processes following relaxation of pandemic restrictions, and it received over 400 views which is the greatest number for 2022 meetings to date.
6. August has generally been a quieter period on social media, with just one publication and no significant public corporate activity such as the Commission member recruitment which had been promoting heavily over the previous two months. However, the [Local government in Scotland overview 2022](#) report (including the Improvement Service's [webinar](#) on it for elected members) were promoted throughout the month.

7. The statistics for the Shetland Islands Council BVAR were generally positive. Impressions (the number of people that see our content on social media) which were considerably down on the Angus Council BVAR, but this is to be expected as the content for the Angus report was very well engaged with by the council, perhaps due to the positive nature of that specific report. But Shetland impressions have already exceeded the one-month total for the Falkirk Council BVAR and are close to the Moray Council BVAR one month total. The engagement rate (the number of people actively interacting with the content on social media) is very strong, stronger than Angus and Moray BVARs. Shetland Islands Council [retweeted](#) our main post with a comment from the council leader and a link to their statement on the report.

### ***Forthcoming publications and activities***

8. During September the following activities are planned:
- Publication of:
    - The Commission's briefing on local government targets and plans relating to climate change (8 September)
    - A joint briefing with the Auditor General on child poverty (15 September)
    - A vlog by Sharon O'Connor reporting on the September Commission meeting (16 September).

### ***Other Commission business***

9. During August the Commission submitted the following joint responses with the Auditor General for Scotland to a number of consultations:
- A response to the Scottish Government's [consultation](#) on its first Data Strategy for health and social care. This can be found on the [members' SharePoint site](#).
  - A response to the Health, Social Care and Sport Committee's pre-budget scrutiny for 2023-24. This can be found on the [members' SharePoint site](#).
10. Members are asked to review the members' communications schedule on the [members' SharePoint site](#). This includes a list of planned publications and activities for the year, along with indicative roles for members in promotion and engagement activities. This document is live and is updated monthly, following discussion with Audit Scotland's communications team.

### **Auditor General**

11. On 1 August the Auditor General published a [blog](#) about the work being done to ensure audit quality and innovation and to rebuild trust and confidence in the audit profession across all sectors following the recent challenging period.
12. During August the Auditor General responded to the Finance and Public Administration Committee's inquiry into the into how the rising cost of living will impact the Scottish Budget in 2023-24 and whether the Scottish Government's proposals for reforming the public service will deliver the efficiencies expected. This can be found on the members' SharePoint site.

## **Audit Scotland**

13. On 18 August Audit Scotland [published](#) a report on the National Fraud Initiative in Scotland for 2022. This showed that overall, the level of identified public sector fraud and error in Scotland has fallen slightly. There is also an [interactive report](#) with exhibits related to the NFI outcomes and broken down by sector and participating body including [local government](#). The Commission will also be promoting messages directly to local government.
14. On 22 August, Audit Scotland [announced](#) that Vikki Bibby who officially started her post with Audit Scotland as Chief Operating Officer.
15. On 22 August Audit Scotland announced the appointment of Executive Director of Innovation and Quality, Kenny Oliver as Audit Scotland's Ethics partner to lead on developing Audit Scotland's ethics and compliance arrangements. A copy of the internal news item is available on the [members' SharePoint site](#).
16. On 25 August the first event in Audit Scotland 2022 – a series of events for Audit Scotland staff – took place. 'A conversation with the Auditor General' focused on public audit priorities and leading into the future.
17. During August the Audit Quality and Appointments team at Audit Scotland were [shortlisted](#) for the Public Finance Awards 2022 in the Excellence in Public Audit category. The Awards recognise the people, products and services that demonstrate excellence and originality within public finance across the UK and the winner will be announced at the end of November 2022.

## **Issues affecting Scottish local government**

### ***Scottish Government***

18. On 1 August, the Deputy First Minister John Swinney, wrote a [letter](#) to the UK Chancellor Nadhim Zahawi following up on the joint letter from devolved administration finance ministers of 15 July and in light of the UK Government's announcements regarding public sector pay. In his letter, Mr Swinney requests the Chancellor to reconsider the funding available for public sector pay deals.
19. On 3 August the Scottish Government [published](#) details of a £500,000 contract to extend cyber resilience training to more than 250 public service and third sector health, housing, and social care bodies across Scotland. The grant will enable the Scottish Business Resilience Centre (SBRC) to run online and in-person workshops for public services and third sector health, housing, and social care bodies to ensure they are better prepared and protected.
20. On 8 August the Scottish Government's Director General for Communities, Paul Johnston wrote to public sector agencies and organisations requesting they urgently review their estate to identify any potential properties, premises or sites that could provide short-term accommodation for Ukrainian refugees arriving in Scotland. A copy of the letter is available on the [members' SharePoint site](#).
21. On 8 August the First Minister, Nicola Sturgeon [wrote](#) to the Prime Minister Boris Johnson seeking an emergency meeting of the Heads of Government Council to deal with the cost-of-living crisis. She stressed that while the Scottish Government is investing around £3bn this year in a range of measures, only the UK Government can make available resources on the scale required.
22. On 11 August the Scottish Government [published](#) details that the First Minister had chaired the Scottish Government Resilience Committee to discuss urgent steps to

mitigate the growing cost emergency which is affecting people and businesses. Ministers assessed the current situation and likely scenarios in the months ahead and agreed a number of immediate actions including an emergency budget review. The Resilience Committee will meet on a weekly basis for the foreseeable future.

23. On 16 August the Scottish Government [published](#) details that the First Minister will convene an urgent summit with energy suppliers and consumer groups later in August to consider what collective action can be taken by government, energy companies and the third sector to help businesses and consumers struggling with rising energy bills.
24. During August the Scottish Government [published](#) details of the vacancy of the Commissioner for Ethical Standards in Public Life in Scotland. The appointment is for six years and closing date for applications is Monday 22 August.

#### *Local government general*

25. On the 19 August, the Scottish Government [published](#) statutory guidance for public sector bodies to the Fairer Scotland Duty to help them consider how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions.

#### *Health, Social Care and Covid Response*

26. On 9 August the Scottish Government [published](#) its update to the National Drugs Mission Plan for 2022-26 outlining the focus to reduce drug deaths and improve the lives of those impacted by drugs.
27. On 14 August the Scottish Government [published](#) details of the winter vaccination programme, with people aged 65 and over and frontline health and social care staff first in line for a winter booster jab for Covid-19 alongside a flu vaccine where eligible. Letters with appointment times for those aged over 65 years will be sent out and from 22 August an online portal will be available for health and social care workers to book their appointments.
28. On 26 August the Scottish Government [published](#) advice for people who were on the Highest Risk List to help them make informed decisions and access support services. The advice includes information for immunosuppressed or immunocompromised people and how to stay safe at work as well as NHS information about vaccinations and details on the Scottish Government's Winter 2022 Vaccination Programme and advice to support people to get re-involved and return to things they used to do before the pandemic

#### *Social Security*

29. On 4 August the Scottish Government [published](#) details of its consultation on proposed changes to the social security system which have been identified following the passage of the Social Security (Scotland) Act 2018. Proposals are grouped into the following four sections: improving client experience, delivering value for money, independent advice and scrutiny of Social Security and Coronavirus (Covid-19) measures. I have been advised by Audit Scotland colleagues that the Auditor General does not intend to respond to the consultation, given the consultation's focus is on policy choices and does not cover any aspects of social security administered by local authorities. I therefore propose that the Commission does not respond.
30. On 29 August the Scottish Government [published](#) details that the Adult Disability Payment opens for applications nationwide for new applications across Scotland following successful pilots in 13 local authority areas.

## *Climate Change / Energy Efficiency*

31. In July the Scottish Government [published](#) a report on the social evaluation of the Energy Efficient Scotland Transition Programme. The programme aims to support local authorities' engagement with those expected to self-fund energy efficiency improvements. The report presents findings from a survey which asked 490 households across eight local authority areas about their experiences. It presents the following 5 key lessons on the operation of the scheme:
- local authorities are in a position to provide energy efficiency advice. Appropriate resources, in terms of funding, skills, and staff capacity, are needed to support local authorities in this work.
  - The highest proportion of respondents taking or planning action were those engaged either via a drop-in centre or project website.
  - Cost was the primary barrier that prevented household respondents taking energy efficiency measures. Most respondents stated that they would need a grant to support their uptake of efficiency measures.
  - Lack of new information was a barrier to household change. Whilst the provision of information through the Transition Programme was beneficial, most householders believed they were already familiar with standard information.
  - Findings highlighted the difficulties of engaging the non-domestic sector in energy efficiency improvements, suggesting the potential value of an obligatory framework to secure participation.
32. On 17 August the Scottish Government [published](#) details about First Minister Nicola Sturgeon and Zero Carbon Buildings Minister Patrick Harvie's announcement of £16.2 million funding for five zero emission heat networks during a visit to ng Homes in Glasgow. Projects to receive funding include heat network projects in Aberdeen City and the City of Edinburgh Councils.
33. On 25 August the Scottish Government [published](#) details of £1.2m in funding to be awarded to key energy advice organisations to ensure energy customers can access support and advice to deal with rising energy bills and heating costs. The funding will be distributed to help key agencies, including Advice Direct Scotland, Home Energy Scotland and Citizen's Advice Scotland, reach more people and support a training programme for staff from third sector organisations to expand the reach of expert advice.

## *Communities*

34. On 17 August the Scottish Government [published](#) changes to the shared equity housing scheme that will mean disabled people, first-time buyers and others on low to medium incomes will have an increased opportunity to buy a home that meets their needs.
35. On 19 August the Scottish Government [published](#) details of a further £36 million expansion of the Reaching 100% (R100) contracts. The extension of existing contracts with Openreach will see a further 2,637 rural properties access gigabit-capable connections through additional Scottish and UK Government investment in the R100 programme.
36. On 19 August the Scottish Government [published](#) details that following public consultation, the proposed Islands Bond will not go ahead as planned. Consultation



respondents were fairly evenly split between those in favour and those opposed to the Bond, however Island respondents raised concerns about the proposed approach and whether it would achieve the objective of reversing population decline.

### *Economy and business*

37. On 19 August the Scottish Government published its labour market monthly briefing for [August](#). This summarises employment and economic inactivity from the Labour Force Survey and other labour market statistics from a range of official sources. Some of the information is broken down into Scottish local authority areas. SPICe also published an overview of the labour market for Scotland in [August](#).
38. On 24 August the Scottish Government [published](#) details of the Flexible Workforce Development Fund which provides workers in organisations of all sizes with access to training courses through local colleges, the Open University in Scotland and Skills Development Scotland. The fund is open to organisations who pay the UK Apprenticeship Levy and small-to-medium size business (SMEs) and plays a crucial role in Scotland's National Strategy for Economic Transformation.

### **Scottish Parliament**

39. During August, the Scottish Parliament Information Centre (SPICe) published:
  - An extended [blog](#) on the National Care Service Bill
  - A [blog](#) on ethical commissioning
  - A [blog](#) on Scotland's performance
  - A [blog](#) on rural health and social care.
40. On 8 August the Scottish Parliament [published](#) plans to create a 24-person Citizens' Panel to give members of the public a direct opportunity to influence change across Scotland. The panel will be selected at random and broadly reflect the population demographic of Scotland. It will report to the Citizen Participation and Public Petitions Committee.
41. On 10 August the [Coronavirus \(Recovery and Reform\) \(Scotland\) Bill](#) received Royal Assent and became an Act. The Act creates new powers for Ministers to respond to public health emergencies; makes changes to a number of services in terms of electronic provision, such as holding virtual meetings and signing documents electronically; provisions on eviction from properties in the private rented sector; and changes to the justice system brought in during the pandemic.
42. As the Scottish Parliament was in recess over the summer period from 2 July until 4 September, there were no meetings in the Chamber or committee meetings held.

### **Parliamentary committee news**

#### *Public Audit Committee*

43. On 12 August the Permanent Secretary, John-Paul Marks [wrote](#) to the convener following the session on the Auditor General of Scotland's audit reports [Scotland's financial response to Covid-19](#), [Scotland's economy: supporting business through the Covid-19 pandemic](#) and [Social security: Progress on implementing the devolved benefits](#). The Permanent Secretary provides additional information in response to questions posed by the Committee relating to an evaluation of Covid-19 spending, the publication of financial reporting information and progress on implementing devolved

Social Security benefits.

*Health, Social Care and Sport Committee*

44. On 9 August the Minister for Drugs Policy, Angela Constance [wrote](#) to the committee to highlight the publication of the 2022-26 National Mission on [Drug Deaths Plan for 2022-2026](#) and which is also covered in paragraph 25 above.

*Education, Children and Young People Committee*

45. On 2 August the Committee [published](#) a report into the Scottish Government's policy commitment to close the poverty-related attainment gap, setting out its concerns and recommendations. The Committee recommends that Education Scotland takes ownership for closing the poverty-related attainment gap.
46. On 9 August Fiona Robertson, the SQA Chief Executive, [wrote](#) to the Education, Children and Young People Committee about the 2022 exam results. The letter highlights this year's set of results as being one of the strongest to date in an exam year, particularly given the ongoing disruption due to the Covid-19 pandemic. It also provides details on attainment levels at National 5, Higher and Advance Higher qualifications, sets out the support for learners that is available and how results were determined.

**Local government news**

*Local government pay dispute*

47. Throughout August there have been a number of communications and articles on public sector pay disputes and responses from the Scottish Government, COSLA and unions. During the week of 22 August, refuse workers in at least 20 Scottish local authorities went on strike.
48. On 12 August COSLA [published](#) a statement on pay negotiations. This followed confirmation that an additional £140 million would be provided by the Scottish Government to help settle pay disputes. The Deputy First Minister, John Swinney, [stated](#) that there would be financial sacrifices as a consequence. He also said a further £200m would be offered over two years to provide a cost-of-living payment to workers earning below £39,000. Since then unions have rejected [an offer from COSLA](#), which would give a 5% pay rise to all staff, and an additional cost-of-living payment for those on the lowest incomes. More strikes are planned for the first week in September. Unions say the cost-of-living payment will not be consolidated into workers' future wages and will therefore leave them worse off.
49. On 30 August on [twitter](#), the First Minister, Nicola Sturgeon, noted the Scottish budget was finite, saying her government would go further if it could.
50. All four COSLA news releases on the pay dispute can be found on their [website](#). COSLA stated on 29 August that they were disappointed with the local government trade unions' reaction to one of the best pay deals for their workforce in decades.
51. On 30 August the GMB Union [responded](#) to the latest pay offer stating "Our members need a flat rate offer because that means more consolidated money goes into the pockets of frontline workers delivering the services our communities depend on. Unions have been clear about this from the submission of our initial pay claim and right through negotiations over the weekend - the prospect of a Heads of Service getting four times more money than a bin collector, school cleaner or home carer is simply not credible."

52. During August UNISON [published](#) research showing the impact of the cost of living crisis on low paid workers in the public sector.
53. The current round of strikes is due to end on 31 August in many local authority areas and ended on 30 August in Edinburgh. However, another wave of strikes is expected from 6 to 8 September, this time including nursery and school staff as announced on [23 August](#) by Unison.

*Other local government news*

54. On 1 August the City of Edinburgh Council [published](#) details that the Scottish Government had approved the Council's proposals to change planning requirements relating to short-term lets. This means that within the short term let control area, the change of use of an entire dwelling that is not someone's principal home, to a short-term let will require planning permission. The new short term let control area will be brought into force in September 2022 once the necessary legal notice has been given.
55. On 3 August the Press and Journal [published](#) an article about Moray Council Convener Marc Macrae quitting his position ahead of a vote of no confidence at a Moray Council meeting the following week. The councillor has also asked police to investigate claims he is being harassed.
56. On 2 August the Leader of West Dunbartonshire Council, Martin Rooney, [wrote](#) to Deputy First Minister, John Swinney appealing to the Scottish Government to provide greater financial support for local government as the authority faces an estimated £14 million budget gap.
57. On 8 August Holyrood [published](#) an article about Edinburgh City Council bidding for more than £12 million in shared prosperity funding from the UK Government as it targets support for a series of projects that will tackle poverty and support local businesses in the city.
58. On 11 August the STV news [published](#) an article about Highland Council having no capital budget for play parks that it is required to maintain and that there is a backlog of repairs estimated at £3.5 million for 2022/23.
59. On 11 August North Lanarkshire Council [published](#) details of the new Council leader and depute leader following a vote at the Council meeting after the resignation of the previous leader, SNP councillor Jordan Linden in July. New leader, Labour councillor Jim Logue, was previously the leader of the Council between 2016 and May 2022.
60. On 11 August STV news [published](#) an article that with only a week before the new academic year starts, nearly half of councils in Scotland had still to decide on the hourly rates for childcare providers.
61. On 15 August Public Finance [published](#) an article about a 50 per cent increase in the number of incidents reported to Glasgow City Council's whistleblowing service, which aims to detect and prevent fraud. However, although there was an increase in the previous year the numbers remain below levels reported before the onset of Covid-19.
62. On 17 August Public Finance [published](#) an article that West Lothian Leisure, which runs sports, swimming and fitness centres in the West Lothian area, will receive the guarantee of financial backing from the Council after the Council Executive Committee agreed to provide a 'letter of comfort' to the arms-length body. The trust's external auditors asked for a letter of comfort from the council setting out that the authority "will undertake cash flow management with WLL to allow [it] to remain in credit at all times, thus allowing [it] to proceed as a going concern and meets [its] everyday cash liabilities" throughout 2022-23.

63. On 18 August Moray Council [published](#) details of the resignation of Scottish Liberal Democrat councillor, Cllr Christopher Price, who was elected at this year's local government elections, with the resignation triggering a by-election.
64. On 18 August COSLA [published](#) its support for the Period Products Act which came into law in Scotland, acknowledging that period products are a basic necessity and that councils have supported the legislation and have been working to provide millions of free products to those who need them.
65. On 21 August North Lanarkshire Council [published](#) details of a council decision to temporarily suspend their blue paper and card bins service for three weeks and to provide Strathclyde Partnership for Transport (SPT) with bus drivers for school transport in order to meet the Council's legal duty to transport children who are eligible to school.
66. On 23 August STV news [published](#) an article about Dundee City Council's Neighbourhood Services Committee agreeing to buy more homes on the open market to try and provide additional social housing. Funding of up to £40,000 will be available for each purchase and a best-value assessment will be undertaken each property including repair, improvement and legal costs.
67. On 24 August the Inverness Courier [published](#) an article that Highland Council has said the R100 North contract cannot deliver its £20 million broadband and digital plan. The Council had hoped the R100 North contract would deliver investment to complement and expand the rollout of superfast broadband, however a report to the Council's Economy and Infrastructure committee on 25 August, regarding the City Region deal says 'this route is now not an option' and that the project is at 'severe risk'.
68. On 25 August the Herald [published](#) an article advising that Scottish Qualifications Authority (SQA) exam appeals could be severely delayed after staff voted to strike. The Unite union said 86.7 per cent of its SQA members had backed the action in response to a 'derisory' pay offer. It is estimated the move will disrupt up to 22,000 appeals.
69. On 25 August the Educational Institute of Scotland (EIS), [published](#) details that following the meeting of the Salaries Committee, it is intending to seek authorisation from the National Executive to open a consultative ballot of its members on the latest inadequate pay offer from local authority employers. The EIS Salaries Committee, recommended members vote to reject the current 5% offer.
70. On 26 August the BBC news [published](#) an article about Scottish Borders Council having agreed to reopen community hubs to provide food and warmth to people and families struggling with the cost-of-living crisis. The move is part of the council's anti-poverty strategy.

### ***Improvement Service***

71. During August the Improvement Service published details about the following:
  - A new guidance document [#FollowMe2](#) giving advice and guidance on using social media for elected members. This was developed jointly with the National Communications Advisory Group (Scotland) and updates the 2015 guidance as the social media landscape has matured and become more complex.
  - Their [involvement](#) in supporting a new Public Health Scotland initiative [Rapid Action Drug Alerts and Response \(RADAR\)](#) that uses innovative data collection and validation to help assist with the rapid and targeted deployment of interventions to help prevent and reduce the risk of drug-related harm.

- Details of engagement [events](#) during August, on potential models that could be used to distribute the devolved debt levy funding, following initial research and seeking to explore the models and use feedback from the events in the final evaluation report.

## **SOLACE**

72. During August SOLACE [published](#) details about its Scotland Conference on 15-16 September. The conference will focus on three themes, Education reform, finance and the National Care Service. The Improvement Service also published details that the Chief Executive and Head of Transformation, Performance and Improvement, will be leading a [breakout session](#) on “Delivering a future for Scottish local authorities: The challenges they face, the questions that need asking, and a model for the future”. The session will focus on six themes - unlocking community action; leading council and cross-sector partnerships; enabling a functioning, trusted local and central government relationship; designing for people’s needs; creating digital, design and technology enabled transformation; and tackling inequality.

## **Other scrutiny bodies**

### ***Standards Commission***

73. On 9 August the Standards Commission [published](#) an article on the importance of objectivity as one of the key principles of public life. The article sets out the importance of councillors being objective and also being seen to be objective in their decision-making as set out in the Councillors’ Code of Conduct and Model Code of Conduct for Members of Devolved Public Bodies in Scotland.

### ***Scottish Public Sector Ombudsman (SPSO)***

74. During August, the SPSO [published](#) their August newsletter, outlining statistics on complaints and outlining the findings and learning points from two decision reports relating to Highland NHS Board. It also includes statistics on Scottish Welfare Fund reviews, case studies and the first investigation report published by the Independent National Whistleblowing officer (INWO) (see paragraph below) and the INWO [August e-bulletin](#).
75. On 24 August the SPSO [published](#) Independent National Whistleblowing Officer Rosemary Agnew’s first whistleblowing investigation report that had been laid before the Scottish Parliament. The report concerned a complaint about NHS National Services Scotland’s national contact centre.

### ***Care Inspectorate***

76. On 16 August the Care Inspectorate [published](#) a joint inspection report of services for children and young people in the East Renfrewshire community planning partnership area. The joint inspection report with Education Scotland, Healthcare Improvement Scotland and Her Majesty’s Inspectorate of Constabulary in Scotland found consistent clear strengths in ensuring children and young people at risk of harm were safe, protected and supported, with no significant areas for improvement identified.
77. On 23 August the Care Inspectorate [published](#) a joint inspection report of services for adult support and protection in Perth and Kinross area. The joint inspection report with Healthcare Improvement Scotland and Her Majesty’s Inspectorate of Constabulary in Scotland found has found clear strengths which collectively outweighed the areas for improvement. The partnership had strong self-evaluation and quality assurance processes and provided opportunities for the collaborative involvement of partner agencies and information sharing and that strategic leadership and oversight of adult

support and protection arrangements were very effective. Some priority areas for improvement were also identified including that medical examinations were not always carried out when they should be, that some aspects of adult protection practice were inconsistent and adults at risk of harm and unpaid carers should be invited and supported to attend case conferences. The partnership has been asked to prepare an improvement plan to address these areas for improvement.

### ***Scottish Housing Regulator***

78. On 26 August the Scottish Housing Regulator [published](#) a report considering findings from their 2021/22 programme of National Panel engagement which brings together feedback from the National Panel of Tenants and Service users. The 2021/22 programme focussed on the following four themes within the context of the Covid-19 pandemic:

- Their current financial circumstances, how these have been affected by the pandemic, and views whether their rent represents good value for money;
- Their experience of heating their home;
- Experience of accessing landlord services digitally, and their interest in making more use of digital contact options to get in touch with their landlord; and
- How they felt the pandemic has affected their landlord's services during 2021.

Within the key points noted under each theme, given the current increasing cost of living it is worth noting that at the time of the survey, more than half of respondents (58%) had experienced difficulty heating their home and most (61%) respondents felt their financial circumstances were worse than prior to the pandemic with 25% saying they were not managing well financially and 71% were concerned about the future affordability of their rent and any increases.

### **Scottish public policy news**

79. On 2 August the Scottish Qualifications Authority (SQA) [published](#) details of support that will be available including its helpline from Tuesday 9 August when young people across Scotland will receive their exam results. The SQA have also said that exams this year have been graded 'generously' following two years of disruption due to Covid.
80. On 3 August the STV news [published](#) an article about a new report highlighting that the most disadvantaged Scots have the highest rates of premature mortality from avoidable causes of death. The [report](#) used data from Glasgow of more than half a million people and showed that homelessness, opioid addiction, involvement in the criminal justice system and psychosis were all independently, and jointly linked to early and avoidable deaths.
81. On 4 August the Institute for Public Policy Research Scotland [published](#) the first in a series of reports on short-term recommendations to the Scottish Government on delivering a minimum income guarantee, universal basic services and fair work. The proposals present a way to reshape the welfare state in Scotland and could provide both short-term relief to families during the cost-of-living crisis and also a long-term shift in the delivery of social security and public services.
82. On 8 August the Scotsman [published](#) an article about Scottish Association for Mental Health, NHS Grampian and Police Scotland working together in the north-east of Scotland on mental health concerns as they launched a new joint guide designed to help anyone worries someone is suicidal.

83. On 8 August the Fraser of Allander Institute [published](#) an article about the Scottish economy highlighting a number of challenges for business including supply chain disruption, rising prices, difficulties in hiring staff, increases in interest rates and a lack of confidence this year. The article outlines areas of uncertainty but advises there is increasing evidence that we are leaving a health crisis and entering a crisis of living standards.
84. On 9 August the Universities and Colleges Admissions Service [published](#) figures which show the proportion of Scottish students gaining a place at their first-choice university was above the pre-pandemic level in 2019. Figures also showed an increase in the participating of young students from the most disadvantaged areas and a closing of the gender progression gap for young people in Scotland.
85. On 11 August the Institute for Fiscal Studies (IFS) [published](#) an observation paper on the National Care Service (Scotland) Bill with analysis showing it could exacerbate rather than reduce differences in service quality across Scotland. Current plans would also mean significant changes for Scottish councils' funding arrangements with new 'Care Boards' requiring the transfer of around a third of councils' budgets.
86. On 12 August Holyrood [published](#) an article about the cost-of-living crisis putting charities 'critical' to Scottish communities putting services at risk as one in six charities struggle with increased charges for materials and supplies and increases in energy and transport costs.
87. On 15 August the Children and Young People's Commissioner Scotland published a [statement](#) calling on the Scottish Government to move faster to roll out universal free school meals. The Children and Young People's Commissioner Scotland and Barnardo's were two of the 120 signatories of an [open letter](#) urging the Scottish Government to double child bridging payments to mitigate the impact of increases in the cost of living.
88. On 18 August the STV news [published](#) an article that identifies more than 72 percent of households in Scotland are expected to be in fuel poverty in January next year, according to a new study by the University of York. The study estimates two-thirds of all UK households will be in fuel poverty at the start of 2023, with Scotland having the second highest percentage of households, second to Northern Ireland and contrasting with only 56 percent in London.
89. During August the Citizens Advice Scotland (CAS) [published](#) a quarterly cost-of-living analysis which advised there had been a growth in demand for cost of living related advice such as utilities and food insecurity. The analysis also highlighted that in more than in one in ten utilities cases, clients also required advice around food insecurity.

### **Other UK audit bodies**

90. On 10 August Audit Wales published an [evidence report](#) about the Welsh public sector's readiness for Net Zero Carbon by 2030, following their initial [key findings report](#) in July 2022, and which provides more detailed information and data from the work as well as local examples of actions being taken by public bodies. The report acknowledges the positive actions being taken but advises that the pace of change needs to accelerate.
91. On 16 August Audit Wales [published](#) a report that found serious failings in financial management and governance at Maesteg Town Council. The report found this prolonged poor governance and financial management created an environment that could be exploited to defraud and highlighted a number of other significant failings including the failure to establish an adequate internal audit system prior to 2019 and failing to comply with statutory timescales for submitting accounts. The report outlines

several recommendations.

## UK Government

92. On 15 August the UK Government [published](#) plans to encourage social tariffs to cut broadband bills for millions of low-income households.

## UK public policy news

93. On 3 August CityAM [published](#) an article about Sir Jon Thompson, Chief Executive of the Financial Reporting Council in an interview saying the solution to auditors' problems with fines is entirely in their own hands and that they should start improving the quality of their work. The chief executive added the watchdog will continue to prioritise audit quality over boosting competition in the sector.
94. On 4 August the Office for National Statistics [published](#) a report on the prevalence of ongoing symptoms following Covid-19 in the UK. It finds an estimated 1.8 million people living in private households were experiencing self-reported long Covid-19 symptoms, with 72% reporting symptoms adversely affecting their day-to-day activities.
95. On 5 August the BBC News [published](#) an article about the Bank of England's most recent [quarterly monetary policy summary](#) that warns the UK will fall into recession as it raised interest rates by the most in 27 years. The Fraser of Allander Institute published an [article](#) about the Bank of England's announcement to revise up its expectations for inflation, outlining the immediate impact of further reducing real household incomes with the greatest impact being felt on low-income households.
96. On 15 August the Institute for Fiscal Studies [published](#) a report the UK Government's one-off energy bills support package. It warns continuing to provide support on this scale requires a "substantial fiscal loosening" which would put upward pressure on the inflation which created the demand for support measures. However, it notes making no changes will leave both rich and poor households facing significant declines in real incomes as energy prices rise.
97. On 15 August Resolution Foundation [published](#) a report on why low-income households will have to cut back on spending by three times as much as high-income households this winter to afford their energy bills.
98. On 19 August the NHS Confederation [published](#) an article warning of an impending public health emergency due to rising energy costs and cost of living pressures. In a [letter](#) to the Chancellor, Nadhim Zahawi, NHS leaders across England, Wales and Northern Ireland have said people's health will deteriorate if they are unable to heat their homes and afford nutritious food, noting fuel poverty is already associated with around 10,000 deaths each year, without urgent government action.
99. On 23 August the Department for Work and Pensions (DWP) [published](#) confirmation that around six million disabled people across the UK will receive their one-off £150 disability cost-of-living payment from Tuesday 20 September. The majority of those eligible are expected to have received their payment by the beginning of October.
100. On 23 August the BBC news [published](#) information from EDF Energy UK that half of UK households are facing fuel poverty this winter unless the government does more to help with energy bills. EDF have seen a 30 per cent rise in calls from customers under stress and struggling to pay their bills already and which are predicted to be nearly three times higher than last winter.
101. On 23 August the Institute for Government [published](#) a report which lays out the government's options in addressing rising energy bills. Some of the key findings of the



report confirm the government's previous support package was generous but will not be impactful as energy bills rise further, capping energy bills would avoid gaps in support, but be expensive and that support will need to be extended beyond 2022/23.

102. On 25 August the Resolution Foundation [published](#) a briefing note containing policy options to deal with the rise in energy prices and made the following key points:

- Energy prices increasing just as demand for gas increases means a typical household bill will be £2,000 higher this year (2022-23) compared to last year.
- Monthly energy costs are set to peak at £613 in January; this will be unaffordable for many but presents the biggest risks to pre-payment meter customers.
- It is vital any new policy intervention accounts for household incomes and energy need, but as yet no proposals from Government or opposition parties meet this challenge.
- A social tariff, whereby qualifying households are offered a discounted rate on energy bills could be the ideal solution, with a 30 per cent discount for low-to-middle income households offsetting the increase in energy costs since Ofgem's prediction of a £2,800 annual price cap in May.
- If there is no time to implement this, a similar result could be delivered through a lowering energy price for all, and recouping some of the cost by adding an additional 1pence to all rates of income tax.

103. On 26 August Ofgem [published](#) information that the energy price cap will increase to £3,549 per year for dual fuel for an average household from 1 October for England, Scotland and Wales. The rise will apply to almost 20 million households on standard variable tariffs, with an annual bill increasing by 80%. While the new price cap level will not take effect until October, Ofgem has warned it's possible some suppliers may begin increasing direct debits before then to spread costs. It added that although price cap projections for January are not being published due to the volatile market, the market for gas in winter means prices could get significantly worse through 2023.

## **Conclusion**

104. The Commission is invited to:

- a) Agree not to respond to the consultation highlighted in paragraph 29.
- b) Note this report and consider any implications for its work programme.

**Paul Reilly**  
**Secretary to the Commission**  
**30 August 2022**

## **Appendix 1 Commission reports/blogs in past 12 months: Downloads and views**

<b>Report / blog</b>	<b>Date</b>	<b>Downloads/ blog views</b>
<a href="#">Best Value Assurance Report: Angus Council</a>	5 July 22	359
<a href="#">Integration Joint Boards: Financial analysis 2020/21</a>	30 June 22	513 (+374)
<a href="#">Accounts Commission annual report 2021/22</a>	29 June 22	189 (+85)
<a href="#">Blog: Inequalities in Scotland</a>	23 June 22	420 (+147)
<a href="#">Scotland's financial response to Covid-19</a>	16 June 22	1026 (+237)
<a href="#">Blog: Local Government in Scotland 2022</a>	1 June 22	431 (+93)
<a href="#">Local government in Scotland Overview 2022</a>	25 May 22	1,588 (+283)
<a href="#">Blog: Children and young people who need additional support for learning</a>	17 May 22	657 (+106)
<a href="#">Blog: Working together to increase collaboration and accelerate improvement</a>	16 May 22	176 (*)
<a href="#">The 2020/21 audit of Orkney and Shetland Valuation Joint Board</a>	22 Mar 22	398 (*)
<a href="#">Blog: Councils face complex and urgent challenges</a>	21 Mar 22	540 (+39)
<a href="#">Scotland's economy: Supporting businesses through the Covid-19 pandemic</a>	17 Mar 22	983 (+44)
<a href="#">Local government in Scotland: financial overview 2020/21</a>	10 Mar 22	1,424 (+96)
<a href="#">Drug and alcohol services update</a>	8 Mar 22	1,497 (+170)
<a href="#">Best Value Assurance Report progress report: Moray Council</a>	3 Mar 22	516 (+38)
<a href="#">Blog: The value of independence &amp; scrutiny across local gov't</a>	24 Feb 22	431 (+34)
<a href="#">Social care briefing</a>	27 Jan 22	3,656 (+207)
<a href="#">Best Value Assurance Report: Falkirk Council</a>	13 Jan 22	1,195 (+56)
<a href="#">Blog: Public performance reporting – why it matters</a>	21 Dec 21	359 (*)
<a href="#">Blog: Assurance &amp; scrutiny on Scotland's housing benefit services</a>	25 Nov 21	280 (*)
<a href="#">Community empowerment: Covid-19 update</a>	28 Oct 21	2,786 (+32)
<a href="#">Best Value Assurance Report: South Ayrshire Council</a>	27 Oct 21	884 (+45)
<a href="#">Auditing climate change: An update</a>	21 Oct 21	1,240 (+60)
<a href="#">The role of sponsors in our reporting work</a>	14 Oct 21	233 (*)
<a href="#">The impact of Covid-19 on Scottish Councils' benefit services</a>	7 Oct 21	467 (*)
<a href="#">Blog: Christie – it really is now or never</a>	4 Oct 21	800 (*)
<a href="#">Best Value Assurance Report: East Dunbartonshire Council</a>	29 Sept 21	744 (+42)

<a href="#">Accounts Commission Strategy 2021-26</a>	23 Sept 21	1,257 (+48)
<a href="#">Blog: Digital exclusion</a>	16 Sept 21	1,379 (+45)

**Note:** Figures are reported as at the end July 2022.

**Key:**

- (x) Increase in numbers since last month
- \* This figure is below 30
- n/a Not applicable

**Appendix 2: Accounts Commission social media engagement data**

	Followers	Posting views	Video views	Links accessed	Retweets	Likes	Replies	No. of publications
<b>Aug 22</b>	891 (+1)	6,800	794	71	25	15	4	1
<b>July 22</b>	890 (+7)	18,200	740	124	42	53	2	2
<b>June 22</b>	883 (+30)	20,600	679	245	90	47	10	4
<b>May 22</b>	853 (+12)	17,200	843	140	78	65	8	3
<b>Apr 22</b>	841 (+10)	2,009	0	16	3	2	0	0
<b>Mar 22</b>	831 (+23)	33,100	2,800	118	77	61	12	5
<b>Feb 22</b>	807 (+2)	8,000	1,100	60	34	32	1	1
<b>Jan 22</b>	805 (+13)	12,600	839	103	27	38	6	2
<b>Dec 21</b>	792 (+4)	6,500	108	48	20	25	2	0
<b>Nov 21</b>	788 (+10)	6,600	499	32	29	35	0	1
<b>Oct 21</b>	778 (+13)	22,500	316	93	47	97	6	6
<b>Sep 21</b>	765 (+8)	13,600	584	43	35	39	0	3

Figures as of 29 Aug 2022.

Change on previous month shown in brackets.

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: CHAIR OF ACCOUNTS COMMISSION**

**CHAIR'S UPDATE REPORT**

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**Purpose**

1. This report provides an update on the engagements and work of the Chair of the Accounts Commission.

**Engagement and Audit Scotland business**

2. The engagements and work in the period of 1 August to 31 August have been as follows:

***Audit Scotland Board and Committee meetings***

- 18 August – Audit Scotland Board strategic session.

***Audit Scotland engagement***

- 3 August – Monthly catch up with Stephen Boyle, Auditor General for Scotland and Accountable Officer, Audit Scotland.
- 10 August – Monthly catch up with Alan Alexander, Audit Scotland Board Chair.
- 10 August – Partnership Working discussion with Gayle Fitzpatrick, Corporate Governance Manager.

***External engagement***

- 2 August – Meeting to discuss Covid recovery with Andrew Connal and Simon Mair of the Scottish Government and Paul Reilly, Secretary to the Commission.
- 22 August – Meeting with Ariane Burgess MSP, Local Government Spokesperson for the Green Party, accompanied by Paul Reilly.
- 23 August – Catch up with Sally Loudon, Chief Executive, Convention of Scottish Local Authorities (COSLA) and Paul Reilly.
- 30 August – Scottish Commission for Public Audit (SCPA) informal business planning day with Audit Scotland Board members.

3. Commission business has been as follows:

- Regular catch ups with Paul Reilly and Jillian Elgin, Executive Assistant to the Commission.
- 1 August – Meeting to discuss Controller of Audit recruitment with Gatenby Sanderson.
- 2 August – Accounts Commission shortlisting meeting for member recruitment.

- 10 August – Strategic Scrutiny Group discussion with Tim McKay, Interim Deputy Chair, Paul Reilly and Carol Calder, Audit Director, Performance Audit and Best Value.
- 11 August – Accounts Commission meeting.
- 16 August – Communications Group catch up with Simon Ebbett, Communications Manager, Joanna Mansell, Communication Adviser, Paul Reilly, and Jillian Elgin.
- 17 August – Controller of Audit Interviews with Andy Cowie and Geraldine Wooley, Commission members.
- 23 August – Shetland media preparation with Joanna Mansell, Mark MacPherson, Audit Director and Zoe McGuire, Audit Manager, Performance Audit and Best Value.
- 24 August – Shetland media interviews.
- 25 August – Financial Audit and Assurance Committee (FAAC) meeting.
- 25 August – Performance Audit Committee (PAC) meeting.
- 26, 29 and 30 August – Accounts Commission member interviews.

4. Other areas of work have included:

- The Commission Change Programme
- Reviewing National Care Service Call for Views consultation response.
- Preparation for Controller of Audit and Commission member interviews.

**Forthcoming activities**

5. My forthcoming engagement activities include:

- 1 September – Accounts Commission member interviews.
- 5 September – Adult mental health team catch up.
- 6 September – Communications group meeting.
- 6 September – Forward planning meeting.
- 6 September – Catch up with Tim McKay
- 6 September – Introductory meeting with Vicki Bibby, new Chief Operating Officer, Audit Scotland.
- 7 September – Introductory meeting with Gillian Martin, Convener, Health, Social Care and Sport Committee.
- 7 September – Introductory meeting with Kenneth Gibson, Convener, Finance and Public Administration Committee.
- 8 September – Accounts Commission meeting.

## **Conclusion**

6. The Commission is invited to:
  - a) note this report and enquire about any areas of interest
  - b) consider whether there are any changes that they would wish to see to the format and content of the report for the future.

**William Moyes**  
**Chair**  
**31 August 2022**

**MEETING: 8 SEPTEMBER 2022**

**REPORT BY: INTERIM CONTROLLER OF AUDIT**

**INTERIM CONTROLLER OF AUDIT UPDATE REPORT**

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**Purpose**

1. This report provides an update on my engagement activity during August.

**Engagement**

2. Please note below my engagements in August:

- **1 August** – Quarterly engagement meeting with Audit Scotland’s Communications Manager.
- **4 August** – Early learning and childcare scope discussion with the Auditor General for Scotland (AGS), Commission sponsors (Sophie Flemig and Geraldine Wooley) and the team.
- **4 August** – Scottish Leaders Forum (SLF) Accountability and Incentives Action Group.
- **9 August** – Community Planning Improvement Board (CIPB) meeting focusing on promoting the well-being of children and young people.
- **11 August** – Accounts Commission meeting.
- **16 August** – Comhairle nan Eilean Siar Best Value Assurance Report (BVAR) post clearance discussion with the team.
- **17 August** – Monthly catch up with the Correspondence team.
- **18 August** – Risk Management (facilitated by Wylie & Bisset) and Digital Security session (facilitated by David Robertson, Digital Services Manager) for the Audit Scotland Board and Executive Team.
- **18 August** – Local Government Sector Forum.
- **25 August** – Performance Audit Committee (PAC) and Financial Audit and Assurance Committee (FAAC) meetings.
- **25 August** – Local Government Overview (LGO) scope discussion with Commission sponsor Tim McKay and the audit team.
- **31 August** – Scottish Commission for Public Audit (SCPA) informal business planning day.



## **Forthcoming activities**

3. My upcoming engagements in September include:

- **1 September** – Comhairle nan Eilean Siar BVAR pre Commission Q&A session.
- **2 September** – Meeting with Paul Johnston, Director General Communities, Scottish Government, and Sally Loudon, Chief Executive, Convention of Scottish Local Authorities (COSLA) to discuss the audit implications of the proposed funding arrangements for addressing local government pay pressures. John Cornett, Executive Director of Audit Services Group and Paul O'Brien, Senior Manager, Professional Support are also attending this meeting.
- **5 – 16 September** – Annual leave.
- **21 September** – Accounts Commission Strategy Seminar.
- **29 September** – Monthly catch up with Bill Moyes and Paul Reilly.
- **29 September** – Best Value Working Group.

**Antony Clark**  
**Interim Controller of Audit**  
**30 August 2022**